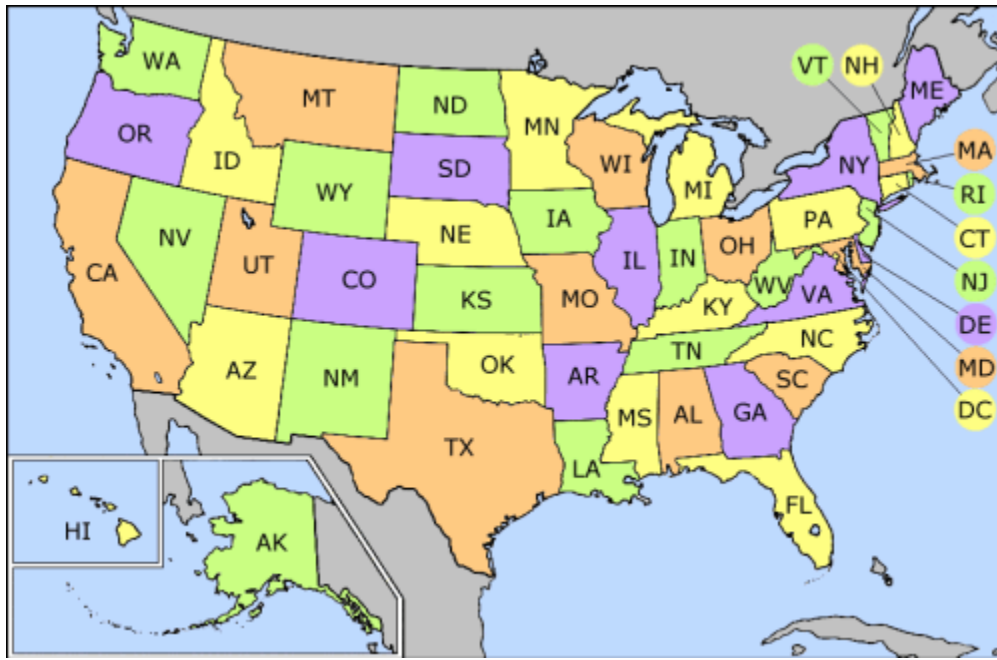


2015 Edition

(For Tax Year 2014)



STATE TAX GUIDE

For use by U.S. Military VITA/ELF Programs

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TABLE OF CONTENTS

INTRODUCTION	<u>GO</u>	MISSOURI	<u>GO</u>
ALABAMA	<u>GO</u>	MONTANA	<u>GO</u>
ALASKA [No Income Tax]	<u>GO</u>	NEBRASKA	<u>GO</u>
ARIZONA	<u>GO</u>	NEVADA [No Income Tax]	<u>GO</u>
ARKANSAS	<u>GO</u>	NEW HAMPSHIRE [No Earned Income Tax]	<u>GO</u>
CALIFORNIA	<u>GO</u>	NEW JERSEY	<u>GO</u>
COLORADO	<u>GO</u>	NEW MEXICO	<u>GO</u>
CONNECTICUT	<u>GO</u>	NEW YORK	<u>GO</u>
DELAWARE	<u>GO</u>	NORTH CAROLINA	<u>GO</u>
DISTRICT OF COLUMBIA	<u>GO</u>	NORTH DAKOTA	<u>GO</u>
FLORIDA [No Income Tax]	<u>GO</u>	OHIO	<u>GO</u>
GEORGIA	<u>GO</u>	OKLAHOMA	<u>GO</u>
HAWAI'I	<u>GO</u>	OREGON	<u>GO</u>
IDAHO	<u>GO</u>	PENNSYLVANIA	<u>GO</u>
ILLINOIS	<u>GO</u>	RHODE ISLAND	<u>GO</u>
INDIANA	<u>GO</u>	SOUTH CAROLINA	<u>GO</u>
IOWA	<u>GO</u>	SOUTH DAKOTA [No Income Tax]	<u>GO</u>
KANSAS	<u>GO</u>	TENNESSEE [No Earned Income Tax]	<u>GO</u>
KENTUCKY	<u>GO</u>	TEXAS [No Income Tax]	<u>GO</u>
LOUISIANA	<u>GO</u>	UTAH	<u>GO</u>
MAINE	<u>GO</u>	VERMONT	<u>GO</u>
MARYLAND	<u>GO</u>	VIRGINIA	<u>GO</u>
MASSACHUSETTS	<u>GO</u>	WASHINGTON [No Income Tax]	<u>GO</u>
MICHIGAN	<u>GO</u>	WEST VIRGINIA	<u>GO</u>
MINNESOTA	<u>GO</u>	WISCONSIN	<u>GO</u>
MISSISSIPPI	<u>GO</u>	WYOMING [No Income Tax]	<u>GO</u>

Introduction

This guide is intended as a reference for U.S. Military VITA/ELF programs. It is not a comprehensive legal analysis of state tax law; rather, it provides basic information and contact points for each income-tax-levying state. Sites should contact state assistance numbers, or use state websites, for further information!

There are eight states that do not levy any tax on earned income: Alaska, Florida, Nevada, New Hampshire, South Dakota, Texas, Washington, and Wyoming. Information about the aforementioned states is **not** included in this guide.

General Residency Rules: The general rule is that legal residency is established when an individual is physically present in a state AND has the intent to permanently reside in the state. “Intention to permanently reside” can be shown through several factors: ownership of real property; registering to vote; registering a vehicle; obtaining a driver’s license; and declaring of legal residency on legal documents (including DD form 2058, State of Legal Residence Certificate). One of these factors by itself would probably not be enough to change residency, but if a service member moved to a state and registered to vote, bought a house, registered her car, obtained a new driver’s license, and registered her children in the local schools, she would most likely be considered to be a resident of the new state. For example, if you were a legal resident of Delaware when you entered the Armed Forces, you remain a legal resident of Delaware for Delaware state income tax purposes unless you voluntarily abandoned your Delaware residency and established a new legal domicile in another state. A change in legal residence is documented by filing DD Form 2058 and DD Form 2058-1 with your military personnel office.

SCRA Protections for Active Duty Members: Pursuant to the Servicemembers Civil Relief Act (SCRA), active duty service members are able to maintain legal residency in one state while physically stationed in another state. Thus, the SCRA protects service members from having their military income taxed by both their state of legal residence and the state where they are stationed. (However, if a military member has non-military income, the state in which he or she lives and works may tax that income, even if the military member is a legal resident of a different state).

MSRRA Protections for Dependent Spouses: Pursuant to the Military Spouse Residency Relief Act (MSRRA), military spouses may also maintain their established domicile or residence for tax purposes, but the domicile or residence must be the same as the service member spouse. However, the applicability of and eligibility under the MSRRA is very fact-specific, and many states have differing guidance on application of the MSRRA.

For further information or questions about residency for tax purposes, please contact your local Legal Service Office.

Credit Card Payment Options: Many states have made it easier for individuals to pay their taxes via credit card. Go to [Official Payments](#) or call 1-800-2PAY-TAX. They will accept AMEX, Discover/Novus, Master Card or Visa. You can do a Zip Code search to determine which states allow payments to be made online.

TAXWISE: NO TAXWISE GUIDANCE OR SCREEN SHOTS HAVE BEEN PROVIDED IN THIS GUIDE. PLEASE SEEK ASSISTANCE DIRECTLY FROM TAXWISE HELP DESK RESOURCES FOR SPECIFIC ASSISTANCE FILING WITH TAXWISE SOFTWARE. (Toll Free: 1-800-411-6391)

Note: Internet links are provided in this guide for your convenience. For links to Adobe Acrobat.pdf files online, after clicking on the link through this guide, you may also need to highlight the link in your web browser and double click for the document to appear.

PLEASE VERIFY THE SAME SEX INFORMATION IN THIS GUIDE BY VISITING THE RESPECTIVE STATE'S WEBSITE FOR THE MOST UP TO THE MINUTE GUIDANCE!

[Return to Table of Contents](#)

States Participating in the Federal/State e-File Program

<u>Alabama</u>	<u>Kansas</u>	<u>North Dakota</u>
<u>Arizona</u>	<u>Kentucky</u>	<u>Ohio</u>
<u>Arkansas</u>	<u>Louisiana</u>	<u>Oklahoma</u>
<u>Colorado</u>	<u>Maryland</u>	<u>Oregon</u>
<u>Connecticut</u>	<u>Michigan</u>	<u>Pennsylvania</u>
<u>Delaware</u>	<u>Mississippi</u>	<u>Rhode Island</u>
<u>District of Columbia</u>	<u>Missouri</u>	<u>South Carolina</u>
<u>Georgia</u>	<u>Montana</u>	<u>Utah</u>
<u>Hawaii</u>	<u>Nebraska</u>	<u>Vermont</u>
<u>Idaho</u>	<u>New Jersey</u>	<u>Virginia</u>
<u>Illinois</u>	<u>New Mexico</u>	<u>West Virginia</u>
<u>Indiana</u>	<u>New York</u>	<u>Wisconsin</u>
<u>Iowa</u>	<u>North Carolina</u>	

State Electronic Filing Record Retention Requirements


State	Record	Retention Requirements
Alabama	AL-8453	No retention requirement; Code 16 requires retention until Dec. 31 st of the year the return was filed.
Alaska (No Income Tax)		
Arizona	AZ-8453	4 years
Arkansas	AR-8453	No retention requirement; Code 16 requires retention until Dec. 31 st of the year the return was filed.
California	FTB-8453	4 years
Colorado	DR-8453	4 years
Connecticut	CT-8453	3 years
Delaware	DE-8453	3 years
District of Columbia	DC-8453	3 years
Florida (No Income Tax)		
Georgia	GA-8453	3 years
Hawaii	No separate e-form is required.	
Idaho	ID-8453	3 years
Illinois	IL-8453	3 years
Indiana	IT-8879	3 years
Iowa	IA-8453	No retention requirement; Code 16 requires retention until Dec. 31 st of the year the return was filed.
Kansas	No separate e-form is required. It is included in the federal 8453.	Retain information for 3 years.
Kentucky	8453-K	3 years
Louisiana	LA -8453	4 years
Maine	No separate e-form is required.	Retain supporting documentation for 3 years.
Maryland	EL 101	3 years
Massachusetts	M-8453	No retention requirement; Code 16 requires retention until Dec. 31 st of the year the return was filed.
Michigan	MI-8453	3 years
Minnesota	No separate e-form is required.	EROs must retain all supporting documents for one year.
Mississippi	MS-8453	3 years

State	Record	Retention Requirements
Missouri	MO-8453	4 years
Montana	No separate e-form is required.	Taxpayers should retain all supporting documents for five years.
Nebraska	8453-N	No retention requirement; Code 16 requires retention until Dec. 31 st of the year the return was filed.
Nevada (No Income Tax)		
New Hampshire (No Earned Income Tax)		
New Jersey	NJ-8879	3 years
New Mexico	PIT-8453	3 years
New York	TR-579-IT	No retention requirement; Code 16 requires retention until Dec. 31 st of the year the return was filed.
North Carolina	No separate e-form is required. It is included with the federal 8453.	Retain information for 3 years.
North Dakota	ND-1-OF (EF)	3 years
Ohio	No separate e-form is required.	Retain information for 4 years.
Oklahoma	OK-511-EF	No retention requirement; Code 16 requires retention until Dec. 31 st of the year the return was filed.
Oregon	Form EF	3 years
Pennsylvania	PA-8453	3 years
Rhode Island	RI-8453	3 years
South Carolina	SC-8453	3 years
South Dakota (No Income Tax)		
Tennessee (No Earned Income Tax)		
Texas (No Income Tax)		
Utah	TC-8453	3 years
Vermont	VT-8453	No retention requirement; Code 16 requires retention until Dec. 31 st of the year the return was filed.
Virginia	VA-8453	3 years
Washington (No Income Tax)		
West Virginia	WV-8453	3 years
Wisconsin	No separate e-form is required.	Generally, 4 years from the due date of the return or the date filed, whichever is later. Check the Wisconsin Department of Revenue here .
Wyoming (No Income Tax)		



ALABAMA

Alabama Department of Revenue
Individual and Corporate Tax Division
P.O. Box 327464
Montgomery, AL 36132-7464

General Information: (334) 242-1170  **Member of Federal/State E-file Program**
Electronic Filing: (334) 353-9497
Website: [Alabama Department of Revenue](http://www.revenue.alabama.gov)
Web Refund Hotline: 1-800-558-3912
To complete returns online: [E-file Webpage](http://www.revenue.alabama.gov/e-file)
Forms: [Alabama 2014 Forms](#); [2014 Form 40 Booklet](#)
To contact Electronic Filing via email use the web link at:
[My Alabama Taxes-Alabama Online Tax Webpage](http://www.revenue.alabama.gov/e-file)

State filing addresses:

Payment enclosed:

Alabama Department of Revenue
P. O. Box 2401
Montgomery, AL 36140 -0001

No Payment

Alabama Department of Revenue
P.O. Box 154
Montgomery, AL 36135-0001

E-File Information	<p>Now almost any type of individual tax return that can be filed with the IRS can also be filed with the Alabama Department of Revenue. Alabama individual income tax returns (whether a refund, balance due, or no tax due) requiring the forms and schedules listed on the Alabama Department of Revenue website can be filed electronically during the upcoming filing season.</p> <p>2014 Alabama Individual Income Tax Returns can be filed for FREE! More information at: Alabama E-services.</p> <p>No retention requirement to store Form AL-8453. However, there is an Armed Forces Tax Council (all military branches) and OJAG, Code 16 (Navy) requirement to retain this form and necessary documents at VITA centers until December 31st of the year the return was filed.</p> <p><u>E-File Coordinator Information:</u> Tavares D. Mathews - Alabama E - File Coordinator Alabama Department of Revenue Income Tax Electronic Filing Center P.O. Box 327450 Montgomery, AL 36132 E-Mail: tavares.mathews@revenue.alabama.gov.</p>
Who must file?	<p>Single residents or part-year residents with gross income of \$4,000 or more; Single Head of Household residents or part-year residents with gross income of \$7,700 or more; Married residents or part-year residents filing jointly with gross income of \$10,500 or more; Married residents or part-year residents filing separately with gross income of \$5,250 or more. Nonresidents receiving income from business conducted or property owned within the State if it exceeds the prorated personal exemption allowance.</p>
What forms to file?	<p>Residents: Form 40 or 40A. Nonresidents: 40NR</p> <p>Alabama individual and business income taxpayers are no longer required to file an Alabama extension form if they find they cannot meet their annual return filing deadline. Taxpayers will be given an automatic single six-month extension up to October 15, 2015 to file. No extensions are granted for payment of taxes due and if are estimated to be owed, payment should be made using a payment voucher (Form 40V) by April 15, 2015.</p>

Requirements for Residency	<p>Follows general residency rules with the addition that individuals maintaining a domicile in the State or spending in the aggregate more than seven months of the tax year in the State are considered residents for tax purposes.</p> <p>This does not apply to military members or their spouses. Nonresident military personnel merely having a duty station within Alabama (whose legal residence is not Alabama) are not required to file an Alabama return unless they have earned income from Alabama sources other than military pay. If they have earned income in Alabama other than military pay, they are required to file Alabama Form 40NR.</p> <p>A married nonresident with income earned in Alabama may file either a separate return claiming himself or herself only, or a joint return claiming the total allowable personal exemption. Military personnel (Army, Navy, Marine, Air Force, Merchant Marine, and Coast Guard) who were residents of Alabama upon entering military service remain residents of Alabama for income tax purposes, regardless of the period of absence or actual place of residence, until proof as to change of home of record has been made. The burden of proof is on the taxpayer though he owns no property, earns no income, or has no place of abode in Alabama. Under the provisions of the Servicemembers Civil Relief Act, military personnel are not deemed to have lost their permanent residence in any state solely because they are absent in compliance with military orders. In addition, persons are not deemed to have acquired permanent residence in another state when they are required to be absent from their home state by virtue of military orders. If the husband and wife are both in military service, each could be a resident of a different state under the Servicemembers Civil Relief Act. A spouse not in military service has the same domicile as the military spouse unless proven otherwise.</p> <p>Military personnel, whose legal residence is Alabama, are subject to Alabama income tax on all income regardless of the source or where earned unless specifically exempt by Alabama law.</p>
Exemptions	Single person or married person filing separate return: \$1,500. Married couples filing joint return or head of household: \$3,000. Dependent exemptions are based on AGI.
Military Pay	Military pay is taxable except for compensation received for active service in a designated combat zone. Military personnel, whose legal residence is Alabama, are subject to Alabama income tax on all income regardless of the source or where earned unless specifically exempt by Alabama law.
Spouses and Community Property	<p>Not a community property state.</p> <p>Qualifying spouses under the MSRRA working in Alabama should complete and give to their employer a new Form A4 with the appropriate box checked claiming exemption under the "Military Spouses Residency Relief Act". Taxpayers filing an Alabama income tax return under this Act must use the following procedures to complete their tax return:</p> <p>Taxpayer must file a Form 40NR. The Alabama withholding tax must be entered on page 1, line 5, column A. All wages (both spouses if a joint return) must be entered on page 1, line 5, column B. All Alabama wages including those of the qualifying spouse must be entered on page 1, line 5, column C. On page 2, Part I, line 8, column C enter the Alabama wages of the qualifying spouse as a negative figure. Also write or type "Military Spouses Residency Relief Act" in the space provided on line 8. Complete the rest of the return as per the instructions in the tax booklet or form. A copy of Form DD2058 indicating the state of legal residence of the spouse in the military must be attached. Instructions for this form can be found at: 2014 Forms</p>

Income Exclusions	Military Retirement pay; Federal Retirement Pay; Social Security Benefits; Military allowances paid to active duty military, National Guard, and active reserves for quarters, subsistence, uniforms, and travel. See expanded list on page 7 of Form 40 Booklet .
Income Deductions	Standard deduction is based on AGI. To determine the standard deduction refer to the Table on Page 9 of the Form 40 Booklet .
Capital Gains/Losses	Gain from the sale of personal residence is taxed to the same extent as reported on the federal return. All other capital gains are taxable. Use Schedule D Form 40. Non-residents report on Form 40NR.
Retirement Income	May exclude military retired pay.
Filing Deadline / Extensions	April 15, 2015. Alabama provides all taxpayers with an automatic extension to October 15 if the request for extension is filed by the normal filing deadline.
Alabama Use Tax	Items purchased for use in Alabama from out-of-state sellers who did not charge sales or use tax, you owe consumers use tax on the items. If you made no purchases from out-of-state sellers, enter 0 (zero) on line 19 and check the box. The general use tax rate of 4% applies to all purchases of merchandise, except where a different rate of tax is expressly provided. The automotive use tax rate of 2% applies to purchases of automotive vehicles. Also see page 11 of Form 40 Booklet .
Special Military Processing	None
Filing requirements based on Federal Filing Status	SVCMS may choose to file MFS-AL or MFJ-AL regardless of his filing status on the federal return.
Same Sex Marriage	Alabama law explicitly prohibits recognition of same-sex marriage. Therefore, in accordance with Alabama law, same sex couples cannot file a joint Alabama income tax return. For further guidance see: Alabama Treatment of Same Sex Marriage

[Return to Table of Contents](#)



ALASKA – NO INCOME TAX

Alaska Department of Revenue
550 W 7th Avenue, Suite 500
Anchorage, AK 99501

Telephone: 907-269-6620

[Alaska Tax Division Forms](#)

Special Military Processing: None

Filing requirements based on Federal Filing Status: None


Miscellaneous: If the service member received a dividend from the Alaska Permanent Fund, this must be reported on his or her Federal return.

[Return to Table of Contents](#)



ARIZONA

Arizona Department of Revenue
Taxpayer Information and Assistance
P.O. Box 29086
Phoenix, AZ 85038-9086

General Information: (602) 255-3381  **Member of Federal/State E-file program**
(800) 352-4090
Forms: (602) 255-3381
Web site: [AZ DoR](#)
Forms: [Arizona Tax Forms](#), [AZ 140 Booklet](#)
Electronic Filing: (602) 255-3381 [Electronic Filing Services](#)
Income Tax Practitioner Hotline: (602) 542-2132
Refund Status: (602) 255-3381 or 1-800-352-4090; [Refund Status Check](#)

State filing addresses:

Payment enclosed:

Arizona Department of Revenue
P.O. Box 52016, Phoenix, Arizona , 85072-2016

Refund expected or no payment:

Arizona Department of Revenue
P.O. Box 52138, Phoenix, Arizona, 85072-2138

E-File Information	For all E-Filed returns either an AZ-8453 (Declaration for E-Filing of Income Tax Return) or AZ-8879 (E-file Signature Authorization) must be completed and <u>retained</u> in <i>your</i> files along with Forms W2, W-2G, 1099-R and a printed copy of your tax return. Do not mail these items to the Arizona Department of Revenue unless a request is made by the department. There is a requirement to keep a copy of AZ-8453 and above forms for a period of four years.
Who must file?	All Arizona taxpayers are required to file an Arizona tax return if he or she has for the taxable a year an Arizona gross income that meets the following income levels: No matter what your filing status is if you have a gross income of at least \$15,000; If you are single and you have a gross income of at least \$5,500; If you are married filing jointly and have a gross income of at least \$11,000; If you are married filing separately and have a gross income of at least \$5,500; If you are head of household and have a gross income of at least \$5,500.
What forms to file?	Residents: 140EZ , 140 or 140A ; Part-Year Residents: 140PY ; Nonresidents: 140NR .
Requirements for Residency	Follows general residency rules. See ITP 92-1 for the procedures for determining residency status.
Exemptions	Single is \$2,100; married filing jointly and claiming no dependents is \$4,200; married filing jointly and claiming at least one dependent is \$6,300; head of household and you are not married is \$4,200; head of household and you are married to someone who could claim head of household is \$3,150 or complete Form 202 (Personal Exemption Allocation Election); married filing separately with neither spouse claiming any dependents is \$2,100 or complete Form 202 (Personal Exemption Allocation Election); married filing separately with at least one spouse claiming a dependent is \$3,150 or complete Form 202 (Personal Exemption Allocation Election).
Military Pay	You must file if you meet the Arizona filing requirements UNLESS ALL of the following apply to you: (1) you are an active duty member of the United States Armed Forces; (2) your only income for the taxable year is compensation received for active duty military service; and (3) There was no Arizona tax withheld from your active duty military pay. If (1)-(3) is true, your military pay is non-taxable in Arizona. If Arizona tax was withheld from your active duty military pay, you <i>must</i> file an Arizona income

	return to claim any refund you may be due from that withholding. You must also file an Arizona income tax return if you have any other income besides compensation received for active duty military service. If you are an Arizona Resident, you should use Arizona Form 140. Using Form 140 allows you to exclude pay for military service. For more information see the instructions for Form 140 and Arizona Department of Revenue brochure, Pub 704, Taxpayers in the Military .
Spouses and Community Property	Under the Federal Military Spouses Residency Relief Act (MSRRA), a spouse of a service member may be exempt from Arizona income tax on income from services performed there if (1) the service member is present in Arizona in compliance with military orders; (2) the spouse is there solely to be with the service member; and (3) the spouse maintains domicile in another state, which is the same state of residence of the military member. We recommend that you view Arizona Department of Revenue Brochure 705 which provides a detailed discussion of military spouses and how Arizona is applying MSRRA. This brochure can be found at Spouses of Active Duty Military Members . Arizona is a community property state.
Income Exclusions	Interest from U.S Government obligations, social security benefits, benefits received under the Railroad Retirement Act, certain portion of retirement from the Uniformed Services (see retirement income section for more details) and pay received for active service in the Reserves or National Guard. For a complete list of exclusions from income see the instructions to Arizona form 140.
Income Deductions	For 2014, the standard deductions for a single taxpayer or a married taxpayer filing a separate return or filing a married filing separately is \$5,009; the standard deduction for married filing jointly and filing head of household is \$10,010.
Capital Gains/Losses	Beginning in 2013, a subtraction is allowed for a percentage of any net long-term capital gain included in your federal adjusted gross income that is derived from an investment in an asset acquired after December 31, 2011. For 2014, the percentage is 20%.
Retirement Income	A person may subtract up to \$2,500 of income for U.S. Government and Arizona state or local pension income.
Deadline/Extensions	Returns may be filed any time after January 1, 2015 but no later than April 15, 2015. Arizona grants all taxpayers a six (6) month extension if requested. Arizona will recognize a “federal” extension for the period covered by the federal extension. Arizona does not appear to have a state specific extension for military overseas or military on deployment in support of contingency operations. To apply for a state extension, file Arizona Form 204 by April 15. See Form 204 Instructions for details
Special Military Processing	None
Same Sex Marriage	Arizona recognizes same-sex marriage. Per the Arizona Department of Revenue Taxpayer Policy Department, same-sex couples who file MFJ on their federal taxes may file either MFJ or MFS on their Arizona returns. If you have further questions, please call the Tax Practitioner Hotline at 602-542-2132.

[Return to Table of Contents](#)



ARKANSAS

Arkansas Department of Finance and Administration
Individual Income Tax Section
Ledbetter Building
1816 W 7th Street
Little Rock, AR
72201

Member of Federal/State E-File program

General Information: (501) 682-1100, fax (501) 682-7692
Forms: (501) 682-1100
Income Tax Hotline: (501) 682-1100 or (800) 882-9275
Web site: [Arkansas DFA Website](#)
Taxpayer access point: (501) 682 – 1100, Arkansas Taxpayer Access Point: [ATAP](#)
Electronic Filing: (501) 682-7925; 7075; 7926 (*Numbers for Tax Officer use only*)
State filing address:

TAX DUE RETURN:

Arkansas State Income Tax
P.O. Box 2144
Little Rock, AR 72203-2144

REFUND RETURN:

Arkansas State Income Tax
P.O. Box 1000
Little Rock, AR 72203-1000

NO TAX DUE RETURN

Arkansas State Income Tax
P.O. Box 8026
Little Rock, AR 72203-8026

E-File Information	<p>As of tax year 2011, if filing electronically the taxpayer must retain Form AR-8453-OL and AR1000F or AR1000NR along with all W-2s. No timeframe is specified, however, there is an Armed Forces Tax Council (all military branches) and OJAG, Code 16 (Navy) requirement to retain this form and necessary documents at military VITA centers until December 31st of the year the return was filed. If forms are rejected, see guidance for “Reject Codes” at AR 2014 Reject Codes.</p> <p>If rejected form cannot be filed electronically per the guidance, rejected forms should be mailed to Arkansas Income Tax, Little Rock, AR 72203., with the following P.O. Boxes: for Tax Due Returns, P.O. Box 2144; for Refund Due Returns, P.O. Box 1000; for Zero Balance returns, P.O. Box 8026. Must mail the 8453 and copy of other state tax return if claiming credit for full year residence in another state.</p> <p>Mail documents to: Electronic Filing Unit P.O. Box 8094 Little Rock, AR 72203-8094</p> <p>AR1000RC5 Developmentally Handicapped Child Certificate - This certificate must be submitted every 5 years or the first year the credit is taken. If it is time for a new certificate to be submitted, the taxpayer should receive a renewal letter from the State of Arkansas. Mail to same address listed above.</p> <p>1099 Refund ID Number: Some tax preparation software applications require the ID number of the payor for State of Arkansas Income Tax Refunds to be entered. This ID number is: 71-6014466.</p>
Who must file?	<p>For Full Year Residents: Single- at least \$11,592; Married Filing Jointly (1 or no dep) \$19,548; Married Filing Jointly (2 or more dep) \$23,526; Qualifying Widow(er) (1 dep or less) \$16,480; Qualifying Widow(er) (2 or more depts) \$19,645; Married Filing Separately- \$3,999.00; Head of Household- at least \$16,480 (1 or more dependents) Head of Household- at least \$19,645 (2 or more dependents). Part Year and Nonresidents file if ANYAR income regardless of the amount. See instruction booklet at: 2014 Individual Income Tax Booklet.</p>
What forms to file?	<p>Full Year Residents file AR1000F or AR1000S; Part-Year and Nonresidents file AR1000NR if any AR income.</p>
Requirements for Residency	<p>Follows general residency rules.</p>

Exemptions	Arkansas uses a Personal Tax Credit of \$26 per dependent, rather than an exemption. See instructions for more details.
Military Pay	Military Pay Exemption (Act 1408 of 2013) Creates a 100% exemption from income tax for service pay or allowance received by an active duty member of the armed forces for tax years beginning on or after January 1, 2014. Active duty includes all members of the armed forces, including the National Guard and Reserve Units.
Spouses and Community Property	<p>Not a community property state. Spouses with AR income must file appropriate form, State of Arkansas Tax Exemption Certificate for Military Spouse, found at AR Military Spouse Tax Exemption Certificate.</p> <p>Military Spouses Residency Relief Act. Exempts a military spouse's income from Arkansas tax if the service member's Home of Record is not Arkansas and the spouse's domicile is the same as the service member's Home of Record. Effective January 1, 2009. (Write the words "military spouse" at top of tax return and attach a copy of service member's LES to verify Home of Record.) For future tax purposes, the nonmilitary spouse must submit a new payroll withholding form, ARW-4MS to his/her employer each year to exempt future income from Arkansas tax withholding.</p> <p>If military spouse's employer withheld Arkansas tax from income and certain conditions are met, income earned in Arkansas is not taxable to Arkansas. Attach this completed certificate and an LES to the AR1000NR. Write "Military Spouse" at the top of the return and list amount of Arkansas tax withheld on Line 45 of the AR1000NR.</p> <p>HOME OF RECORD OTHER THAN ARKANSAS: If your Home of Record is not Arkansas, do not report to Arkansas your income or your nonresident spouse's income. Fill out and submit AR-NRMILITARY Form to have a note put on your account that you are not required to file a return. Your spouse's income is exempt from Arkansas tax if your Home of Record is not Arkansas and your spouse's domicile is the same as your Home of Record.</p> <p>However, if your spouse had Arkansas income tax withheld, he/she will need to file a return to get a refund. Write the words "military spouse" at top of tax return and attach a completed Form AR-MS (available at www.arkansas.gov/incometax) and a copy of service member's LES to verify Home of Record. (For future tax purposes, your nonmilitary spouse must submit a new payroll withholding form, ARW-4MS to his/her employer each year to exempt withholding.)</p>
Income Exclusions	Social Security benefits, VA benefits, Workers' Compensation, Unemployment Compensation, Railroad Retirement benefits and related supplemental benefits are exempt from tax.
Income Deductions	Standard Deductions are \$4,000 for Married Filing Jointly; \$2,000 for all others. May itemize; categories follow federal rules.
Capital Gains/Losses	<p>In Arkansas, only 70% of net long term capital gain is taxed. 100% of short term capital gains are taxed. The amount of capital gains loss that can be deducted after offsetting capital gains is limited to \$3,000 (\$1,500 per taxpayer for filing status 4 or 5). Sale of principal residence follows federal rules.</p> <p>Link to capital gains worksheet: Capital Gains Worksheet.</p>
Retirement Income	Taxpayers may also exclude up to \$6,000 from certain retirement plans.
Deadline/Extensions	<p>April 15, 2015.</p> <p>All Arkansas taxpayers have the right to request an extension before the filing deadline. If you have already filed a federal extension request, the State of Arkansas will honor the federal extension request as well and your due date on the Arkansas will return will then be the same as the federal return. If you have filed the federal extension request, you do not have to file a separate state extension request. You simply have to mark a block on the State of Arkansas return. If you want to file specifically for a State of Arkansas extension, you must file Arkansas Form AR1055. This form must state a reason for the extension and be postmarked on or before April 15. Inability to pay will not be honored as a valid reason for an extension of time to file.</p> <p>If you request an extension of time to file your federal income tax return (by filing federal Form 4868 with the IRS) you are entitled to receive the same extension on your Arkansas income tax return. The federal automatic extension extends the deadline to file until October 15th. The Department no longer requires that a copy of federal Form 4868 be attached to your state tax return. When your Arkansas return is complete and ready to file, simply check the box on the</p>

	<p>face of the return indicating you filed a federal extension. If you do not file a federal extension, you can file an Arkansas extension using Form AR1055 before the filing due date of April 15th. Inability to pay is not a valid reason to request an Arkansas extension. Send your request to:</p> <p>Individual Income Tax Section ATTN: Extension P.O. Box 3628 Little Rock, AR 72203-3628</p> <p>Arkansas does not appear to have a state specific filing extension for military overseas or for military on deployment in support of contingency operations.</p>
Payments	<p>Complete Form AR1000V (available at www.arkansas.gov/incometax) and attach a check or money order to your return. Write the tax year and your Social Security Number or account number on the check or money order, and make your check payable in U.S. Dollars to the Department of Finance and Administration. Mail on or before April 15, 2015. If the payment is for an amended return, mark the box yes on Form AR1000V for "Is Payment for an Amended Return".</p> <p>Credit card payments may be made by calling 1-800-2PAY-TAXSM (1-800-272-9829), or by visiting www.officialpayments.com and clicking on the "Payment Center" link. Credit card payments will be processed by Official Payments Corporation, a private credit card payment services provider. A convenience fee will be charged to your credit card for the use of this service. The State of Arkansas does not receive this fee. You will be informed of the exact amount of the fee before you complete your transaction. After you complete your transaction you will be given a confirmation number to keep with your records.</p>
Special Military Processing	None
Filing requirements based on Federal Filing Status	SVCMS may choose to file MFS-AR or MFJ-AR regardless of filing status on the federal return. However, see restriction below on resident-nonresident spouses.
Miscellaneous	<p>Extension of Time for Veterans (Retirees) to File for Refund (Act 238 of 2009)</p> <p>Extends the statute of limitations for a veteran to file a claim for refund of an overpayment that results from retroactive determination by the Secretary of Veterans Affairs that part or all of the uniformed service retirement payments to the taxpayer are payments made for a service-connected disability and are not included in gross income. Effective January 1, 2001.</p> <p>Military Spouses Residency Relief Act. Exempts a military spouse's income from Arkansas tax if the service member's Home of Record is not Arkansas and the spouse's domicile is the same as the service member's Home of Record. Effective January 1, 2009. For tax year 2014 write the words "military spouse" at top of tax return and attach a completed Form AR-MS (available at www.arkansas.gov/incometax) and a copy of service member's LES to verify Home of Record. (For future tax purposes, the nonmilitary spouse must submit a new payroll withholding form, ARW-4MS to his/her employer each year to exempt future withholding.)</p> <p>The Military Family Tax Relief Act of 2003 (Act 372 of 2009). This act adopts IRC 121, 134, and 162 as in effect on January 1, 2009. Provisions of this act include exclusion of gain on sale of principle residence, deduction of overnight travel expenses for National Guard and Reserve members, and exclusion from income of "qualified military benefits". (See IRS Publication 3, Armed Forces' Tax Guide, for more information.)</p> <p>Treatment of Combat Pay Clarified (Act 29 of 2005). This act adopts Sections 112 and 692 of the Internal Revenue Code as in effect on January 1, 2005 to clarify that combat zone compensation is exempt from Arkansas individual income tax and that the income of a member of the armed forces is exempt in the year of the person's death. This act applies to tax years beginning on or after January 1, 2005.</p> <p>SCRA & Deferral of Tax - Upon notice to the Internal Revenue Service or the tax authority of a state or a political subdivision of a state, the collection of income tax on the income of a service member falling due before or during military service shall be deferred for a period not more than</p>

	<p>180 days after termination of or release from military service, if a service member's ability to pay such income tax is materially affected by military service.</p> <p>Accrual of Interest or Penalty - No interest or penalty shall accrue for the period of deferment by reason of nonpayment on any amount of tax deferred under this section.</p> <p>Statute of Limitations - The running of a statute of limitations against the collection of tax deferred under this section, by seizure or otherwise, shall be suspended for the period of military service of the service member and for an additional period of 270 days thereafter.</p> <p>Residence or Domicile - A service member shall neither lose nor acquire a residence or domicile for purposes of taxation with respect to the person, personal property, or income of the service member by reason of being absent or present in any tax jurisdiction of the United States solely in compliance with military orders.</p> <p>Military Service Compensation - Compensation of a SM for military service shall not be deemed to be income for services performed or from sources within a tax jurisdiction of the United States if the service member is not a resident or domiciliary of the jurisdiction in which the service member is serving in compliance with military orders.</p>
Same-Sex Marriage	<p>Arkansas Code Annotated §9-11-109 states that "Marriage shall be only between a man and a woman. A marriage between persons of the same sex is void." Therefore, per the 2014 Filing Status page, a same sex couple would have to file as Single.</p>

[Return to Table of Contents](#)



CALIFORNIA

Franchise Tax Board
P.O. Box 942840
Sacramento, CA 94240-0040

↗ **Member of Federal/State E-file program**

General Information: (800) 338-0505 Automated Service
(800) 852-5711 or (916) 845-6500 (outside of the US)

Web site: [Tax Board](#)

Forms: [Forms](#)

Order forms by phone: (800) 338-0505

Order forms online: [Forms Request](#)

Refund status: [Refund Status](#)

Tax payments online: [Pay Taxes Online](#)

State filing addresses:

Payment enclosed:
Franchise Tax Board
PO Box 942867
Sacramento, CA 94240-0001

Refund or no Amount Due:
Franchise Tax Board
PO Box 942840
Sacramento, CA 94267-0001

E-File Information	<p>Please see the E-Filing website for information on California's E-filing options: Online Filing Options</p> <p>If you need acknowledgement or need to know the status of your electronically filed tax return, contact your e-file provider or tax professional.</p> <p>Tax sites no longer retain paper copy of FTB 8453, however, California requires that the taxpayer keep this form with a copy of the tax return for four years from the due date of the return or the date it was filed, whichever is later. There is an Armed Forces Tax Council (all military branches) and OJAG, Code 16 (Navy) requirement to retain this form and necessary documents until December 31st of the year the return was filed.</p> <p>Re-submit rejected returns (not part of federal/state e-file program). If return is repeatedly rejected, call the e-file help desk for instructions.</p>
Who must file?	<p>Please see the chart at the bottom of the page at the link below to determine filing status based on California gross income or California adjusted gross income, age, and number of dependents:</p> <p>2014 California Tax Rate and Exemptions</p>
What forms to file?	<p>Full Year Residents file Form 540 or 540 2EZ. Part Year or Nonresidents file Form 540NR.</p>
Requirements for Residency	<p>Must file return if CA-source income and income from all sources exceeds threshold amounts. Follows general residency test. See FTB Publication 1031 Guidelines to Determine Resident Status: FTB Publication 1031</p>
Income Exemptions / Deductions	<p>California uses a Personal Tax Credit. If you are married or with a registered domestic partner (RDP) filing jointly or a qualifying widower that credit is \$216. Single, married filing separately or head of household that credit is \$108 per person. See instructions for more details. The standard deductions in California are as follows: \$3,992 for single or married RDP filing separately; \$7,984 for married/RDP filing jointly, head of household or qualifying widow/widower; \$1,000 is the minimum standard deduction for qualifying dependents.</p>

Military Pay	<p>Servicemembers domiciled outside of California, and their spouses, exclude the servicemember's military compensation from gross income when computing the tax rate on nonmilitary income. Requirements for military servicemembers domiciled in California remain unchanged. Military servicemembers domiciled in California must include their military pay in total income. In addition, they must include their military pay in California source income when stationed in California. However, military pay is not California source income when a servicemember is permanently stationed outside of California.</p> <p>Military service members domiciled in California and stationed in California are considered residents of CA. They must include their military pay in California source income. For more information, get FTB Pub. 1031, Guidelines for Determining Residency: FTB Publication 1031 and 1032, Tax Information for Military Personnel: FTB Publication 1032</p>
Spouses and Community Property	<p>California is a community property state; if one spouse is a California-resident, must include one-half of non-resident spouse's pay. If a non-resident spouse is a resident in a community property state (AZ, CA, ID, LA, NV, NM, TX, WA, WI) then California does require that military pay be split equally between spouses. Please consult California Publication 1032 (link above) for a detailed discussion on how a spouse's income may or may not be taxable in California.</p> <p>Under the Federal Military Spouses Residency Relief Act (MSRRA), a spouse of a service member may be exempt from California income tax on income from services performed if (1) the service member is present in California in compliance with military orders; (2) the spouse is there solely to be with the service member; and (3) the spouse maintains the same domicile as the military member which is a state other than California. All three conditions must be met to qualify under the MSRRA in California. Note: California may require nonmilitary spouses of servicemembers to provide proof that they meet the criteria for California personal income tax exemption as set forth in the MSRRA.</p>
Income Exclusions	May exclude social security benefits, unemployment compensation, state refund, US savings bonds, and California lottery.
Capital Gains/Losses	Generally follows federal tax rules. Additional information can be found in FTB Pub. 1001 (FTB Pub 1001) Supplemental Guidelines to California Adjustments, the instructions for California Schedule CA (540 or 540NR): Schedule CA-California Adjustments and Schedule D-California Capital Gain or Loss Adjustment
Retirement Income	Generally follows federal tax rules. For more information, see FTB Pub. 1005, Pension and Annuity Guidelines: Pension and Annuity Guidelines
Deadline/Extensions	<p>April 15, 2015. Extensions: California gives you an automatic filing extension through October 15, 2015. You don't need to apply for one. Here's what you should do if you can't file by April 15, 2015:</p> <ul style="list-style-type: none"> • You are due a refund - File your return by October 15, 2015. Choose e-file and direct deposit for the fastest refund. • You have a balance due - Pay the amount you owe by April 15, 2015 to avoid penalties and interest. You can pay online, by credit card, or by check with form FTB 3519. Then file your return by October 15, 2014. Choose e-file to ensure that we receive your return on time. • You're not sure if you have a balance due - Use the worksheet on form FTB 3519
Notes	<p>Child and Dependent Care Expenses Credit – California allows a refundable credit for child and dependent care expenses. The law allows military pay to be included for the Child and Dependent Care Expenses credit. Use form FTB 3506: Child and Dependent Care Expenses Credit</p> <p>Nonrefundable Renter's Credit can be used to offset your tax liability. For qualification see: Nonrefundable Renter's Credit.</p>

Special Military Processing	<p>While stationed outside of CA on PCS Orders, a SVCM is not subject to tax on military wages, but is required to file a CA return if SVCM has CA sourced income, such as rental income in California.</p> <p>California does allow military members in a combat zone a 180 day extension of time to file. See Publication 1032. Military personnel on duty outside the United States or in a designated combat zone or in a qualified hazardous duty area (QHDA) are allowed a filing extension of up to 180 days to file their California income tax returns and pay their tax, without interest or penalties as described below:</p> <ul style="list-style-type: none"> • If you were in a designated combat zone, contingency operation or in a QHDA anytime during the tax year or filing period (January 1 to April 15), you are entitled to an extension to file and pay, without interest and penalties, of up to 180 days after leaving the combat zone or QHDA. In addition, you are entitled to an additional extension of up to 106 days (number of days you were in a combat zone or QHDA during the filing period). • If you served outside the United States, but not in a designated combat zone, contingency operation or QHDA, you are entitled to an extension of time to file and pay without interest and penalties, of up to 180 days after returning from overseas. <p>If you were serving in the military overseas, write “MILITARY OVERSEAS” at the top of your tax return in RED INK.</p> <ul style="list-style-type: none"> • If you served in a designated combat zone or QHDA write “COMBAT ZONE” and the area you served in at the top of your tax return in RED INK. • You must also write the date you were deployed overseas or entered a designated combat zone or QHDA and the date you returned from overseas or from a designated combat zone or QHDA. • If both you and your spouse were in the military, write the information for both of you and indicate which is your information and which is your spouse’s information. <p>The extensions apply to the servicemember and spouse regardless of whether a joint return or separate returns are filed.</p>
Filing requirements based on Federal Filing Status	<p>Use the same filing status for California that you used for your federal income tax return, unless you are in a same-sex marriage or a registered domestic partnership (RDP). See Same Sex Marriage section at the bottom.</p> <p>Exception: If you file a joint tax return for federal purposes, you may file separately for California if either spouse was:</p> <ul style="list-style-type: none"> • An active member of the United States armed forces or any auxiliary military branch during 2014.
Miscellaneous	<p>The federal Heroes Earnings Assistance and Relief Tax (HEART) Act of 2008 permits the rollover of a federal military death gratuity payment or Servicemembers’ Group Life Insurance proceeds into a Roth IRA or Coverdell education savings account (ESA), without regard to otherwise applicable contribution limits. California conforms to the extent of a rollover into a Roth IRA. However, although, for California purposes, a rollover into a Coverdell ESA would be treated as an “excess contribution,” California law, unlike federal law, does not impose an excise tax on</p>

	<p>excess contributions. See Federal Publication 3, Armed Forces' Tax Guide, for effective dates of the rollover provision.</p> <hr/> <p>California conforms to the Military Family Tax Relief Act to allow the following:</p> <ul style="list-style-type: none"> • Deduction for Overnight Travel Expenses of National Guard and Reserve Members Reservists who stay overnight more than 100 miles away from home while in service (e.g., for a drill or meeting) may deduct unreimbursed travel expenses (transportation, meals, and lodging). • Exclusion of Gain on Sale of a Principal Residence –A taxpayer on qualified official extended duty in the U.S. Armed Forces, Uniformed, or Foreign Services may suspend, for up to 10 years of such duty time, the running of the 5-year ownership- and -use period before the sale of a residence. This applies when the duty station is at least 50 miles from the residence - or while the person is residing under orders in government housing - for a period of more than 90 days or for an indefinite period. • Exclusion from Gross Income of Certain Federal Death Gratuity Payments – A federal death gratuity payment to a survivor of a member of the Armed Forces is excludable from gross income. • Combat Zone Extensions Expanded to Contingency Operations – The various extensions granted to combat zone participants to file tax returns or pay taxes apply to those serving in Contingency Operations, as designated by the Secretary of Defense.
Same Sex Marriage	<p>Registered Domestic Partners (RDP) – Under California law, RDPs must file their California income tax return using either the married/RDP filing jointly or married/RDP filing separately filing status. RDPs have the same legal benefits, protections, and responsibilities as married couples unless otherwise specified. If you entered into a same sex legal union in another state, other than a marriage, and that union has been determined to be substantially equivalent to a California registered domestic partnership, you are required to file a California income tax return using either the married/RDP filing jointly or married/RDP filing separately filing status.</p> <p>For purposes of California income tax, references to a spouse, husband, or wife also refer to a California RDP, unless otherwise specified. When we use the initials RDP they refer to both a California registered domestic “partner” and a California registered domestic “partnership,” as applicable. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.</p>

[Return to Table of Contents](#)



COLORADO

Colorado Department of Revenue
1375 Sherman Street
Denver, CO 80261-0005

↪ **Member of Federal/State E-file program**

General Information: (303) 238-7378 or online at: [Department of Revenue](#)
E-File Providers: [IRS e-File Provider Search Page](#)
Forms: (303) 238-7378, or [Forms](#)
FYI Publications: [FYI Pubs](#)
Refund Status: (303) 238-7378,
Online Customer Support: [Department of Revenue Online](#)
E-file help desk: (303) 232-2419
Taxpayer Service Centers: [Service Centers](#)
State filing address:
Colorado Department of Revenue
Denver, Colorado 80261-0005

E-File Information	<p>Colorado Form DR 8453 must be signed by both the ERO and the taxpayer at or near the time of the efile transmission. The ERO's requirements for the DR 8453, 2014 tax return and attachments are stated in Part III of the DR 8453 form and the form's instructions.</p> <p>The general rule for the Colorado statute of limitations is the federal statute of limitations plus one year, or four years from the due date of the Colorado return. VITA sites are required to keep all DR 8453s until the end of the filing season. At the end of the filing season, the VITA site coordinator will organize the DR 8453s by primary taxpayer social security number and mail them to: Colorado Department of Revenue 1375 Sherman Street, Room 240 Denver, CO. 80261-0005</p> <p>For tax preparers "best practice," see: 2014 Best Practices Guide</p>
Who must file?.	<p>You must file a Colorado income tax return if during the year you were a full-year resident of Colorado, or a part-year resident of Colorado with taxable income during that part of the year you were a resident, or a nonresident of Colorado with Colorado source income; AND you are required to file a federal income tax return, or you have a Colorado income tax liability for the year.</p> <p>There is no minimum income threshold for filing a Colorado income tax return. You must file a Colorado income tax return regardless of age or residency status if you wish to receive a refund on wage withholding reported on your W-2 form. Nonresidents must complete a nonresident schedule, form 104PN, to compute the Colorado tax due.</p>
What forms to file?	Full year residents, file Form 104; Part year or nonresidents file Form 104 and 104PN. Current year forms found at 104 Booklet
Requirements for Residency	Follows general residency test.
Exemptions	CO Form 104 automatically uses federal personal exemption amounts.
Military Pay	<p>Follows federal tax rules. Military income is included in figuring tax rate on nonmilitary income. If a military member is stationed outside the US for 305 days of the year, he/she may file as a non-resident. For more info see C.R.S. 39-22-103(8).</p> <p>If you were a Colorado resident when you joined the armed forces, you remain a Colorado resident unless you change it with the military. This means that you must file as a Colorado resident even if you are stationed outside the state. If you were stationed outside of the United States for at least 305 days during 2014 you may file as a nonresident if you wish. If you are in Colorado on military orders but are not a Colorado resident, Colorado does not tax your military pay. However, you must file a Colorado return for any other earned income from Colorado sources.</p>

Retirement	The rules for the taxability of military retirement benefits are the same as the rules for any retirement pension and annuity income. Persons who were 55 to 64 years of age as of December 31 may exclude up to \$20,000 of their military retirement benefits received during the calendar year. Persons who were 65 years of age or older as of December 31, may exclude up to \$24,000 of their military retirement benefits received during the calendar year. See: FYI Income 25 .
Spouses and Community Property	Not a community property state. Resident + Nonresident spouse must file joint return on Form 104 and 104PN if filed joint federal return. Colorado conforms to the Military Spouses Residency Relief Act. For tax years beginning on or after January 1, 2009, wages and tips of a qualifying nonresident spouse are not taxable in Colorado and should not be included on Part-Year/Nonresident Computation (104PN) . A qualifying spouse must: (1) Have moved to Colorado from another state, (2) Be in Colorado solely to accompany their active duty service member spouse who is stationed in Colorado in accordance with military orders, AND (3) Have the same state of residency as the home of record of the service member. A qualifying spouse who claims exempt wages and tips must submit Exemption from Withholding for a Qualifying Spouse of a U.S. Armed Forces Servicemember (DR 1059) to their employer and submit a copy of the DR 1059 along with their military ID card when filing the Colorado income tax return. A qualifying spouse may also be required to provide proof of qualification including, but not limited to, permanent change of station documentation, prior state filing history and tax returns, voter registration, and driver's license of the other state.
Income Exclusions	Social Security Benefits. Only the taxable portion of Social Security benefits qualifies for the pension/annuity subtraction. If a married couple both receive Social Security benefits during the year, see FYI Income 18 for information on determining how much to subtract for each spouse.
Income Deductions	CO Form 104 automatically takes federal deduction amounts (with add-in for state taxes paid if taxpayer itemized on federal return).
Capital Gains/Losses	Qualifying Colorado taxpayers can deduct certain qualified capital gain income if it is included in their federal taxable income. [§39-22-518, C.R.S.]. See: FYI Income 15 .
Deadline / Extensions	April 15, 2015. If taxpayer cannot file Colorado tax return by April 15, 2015, may file Colorado return on or before October 15, 2014, without filing a written request for extension. However, to avoid late payment penalties, taxpayer must pay at least 90% of tax liability by April 15 and the balance when taxpayer files by October 15. If taxpayer must wait until October 15 to file a return, taxpayer should use Form DR 0158-I to calculate the amount of tax to mail in by April 15.
Notes	Active duty pay earned in a combat zone that qualifies for the federal tax exemption is not subject to Colorado income tax. However, to the extent income is included in federal taxable income, Colorado tax will also be due on the income. See FYI Income 21 .
Special Military Processing	Colorado law allows military and support personnel stationed in a combat zone, as declared by the president, to postpone filing and paying state income taxes until 180 days after their assignment in the combat zone ends. Interest and penalty are deferred during this period. Because most Colorado taxpayers receive a refund, affected taxpayers may want to plan ahead to authorize someone else to file their income tax returns for them using a Power of Attorney Form (DR 0145). If the return is filed under this 180 day extension, write the name of the applicable combat zone across the top of the Colorado Form 104. See FYI Income 21 .
Filing requirements based on Federal Filing Status	A servicemember's Colorado income tax filing status must be the same status as that used on federal income tax return (e.g., if MFS-FED, then MFS-CO).
Same-Sex Marriage	You must file using the same filing status on both your federal and Colorado income tax returns. Parties to a Civil Union should refer to federal tax law to determine the correct filing status. See page 6 of the 104 Booklet .

[Return to Table of Contents](#)



CONNECTICUT

Department of Revenue Services
Taxpayer Services Division
25 Sigourney Street, Suite 2
Hartford, CT 06106-5032

Member of Federal/State E-file program

General Information: (860) 297-5962 or 1-800-382-9463

Forms: [Income Tax Forms](#)

Web site: [DRS Website](#)

E-file help desk: (860) 297-4713

State filing addresses:

Payment enclosed:

Department of Revenue Services
State of Connecticut
PO BOX 2977
Hartford CT 06104-2977

No Payment:

Department of Revenue Services
State of Connecticut
PO BOX 2976
Hartford CT 06104-2976

E-File Information	<p>Taxpayers may file electronically via the Taxpayer Service Center (TSC): TSC</p> <p>The taxpayer is no longer required to mail any documentation to DRS but must retain required documentation for at least three years to be furnished to DRS only upon request.</p>
Who must file?	<p>Residents of Connecticut must file if they had Connecticut taxes withheld, made estimated tax payments, or meet the following gross income test: \$14,500 if filing single; \$12,000 if filing MFS; \$19,000 if filing HoH; and \$24,000 if filing MFJ or a qualifying widower with a dependent child.</p> <p>Starting in 2009, use tax (6.35%) is due when taxable purchases are made but Connecticut sales tax is not paid. Any individual or business purchasing taxable goods or services for use in Connecticut without paying Connecticut sales tax must pay use tax. The Use Tax is still in effect in CT for 2014. The Use Tax must be paid by April 15, 2015. For specific information regarding USE Tax, see page 5 of the CT-1040 Instruction Book at: 1040 Booklet.</p>
What forms to file?	<p>Full Year residents: CT 1040. Part-Year or Nonresidents: CT 1040NR/PY.</p>
Requirements for Residency	<p>Follows general residency requirements. Filer must file as a resident for the 2014 taxable year if:</p> <p>They were a resident for the entire year and any of the following is true for the 2014 taxable year:</p> <ul style="list-style-type: none"> • They had Connecticut income tax withheld; • They made estimated tax payments to Connecticut or a payment with Form CT-1040 EXT; • They met the Gross Income Test; • They had a federal alternative minimum tax liability; or • They are claiming the Connecticut earned income tax credit (CT EITC). <p>If none of the above apply, do not file a Connecticut resident income tax return.</p> <p>See CT Form 1040 Instructions for TY2014 at 1040 Booklet.</p>

Exemptions and Credits	Exemptions and credits are based on a sliding scale and filing status. See table starting at page 37 in CT 1040 Instructions at: 1040 Booklet .
Military Pay	<p>Follows federal rules except for those individuals that satisfy the special non-residency test. In that case they are treated as non-residents and their military pay is not taxable.</p> <p>There is a modification on CT-1040 NR/PY on schedule 1, Line 51 "Other", to subtract military pay received by nonresident military from federal adjusted gross income and military pay received during the nonresidency portion of the year for part-year residents.</p> <p>Combat Zone Extension: The income tax return of any individual in the U.S. Armed Forces serving in a combat zone or injured and hospitalized while serving in a combat zone is due 180 days after returning. There will be no penalty or interest charged. For any individual who dies while on active duty in a combat zone or as a result of injuries received in a combat zone, no income tax or return is due for the year of death or for any prior taxable year ending on or after the first day serving in a combat zone. If any tax was previously paid for those years, the tax will be refunded to the legal representative of the estate or to the surviving spouse upon the filing of a return on behalf of the decedent. In filing the return on behalf of the decedent, the legal representative or the surviving spouse should enter zero tax due and attach a statement to the return along with a copy of the death certificate. Members of the U.S. Armed Forces serving in military operations in the Kosovo, Afghanistan, or Arabian Peninsula regions are eligible for the 180-day extension allowed to individuals serving in a combat zone. Spouses of military personnel and civilians supporting the military in these regions that are away from their permanent duty stations, but are not within the designated combat zone, are also eligible for the extension. Individuals requesting an extension under combat zone provisions should print both the name of the combat zone and the operation they served with at the top of their Connecticut tax return. This is the same combat zone or operation name provided on their federal income tax return. See Informational Publication 2012(15), Connecticut Income Tax information for Armed Forces Personnel and Veterans.</p> <p>If a member is not in a combat zone, CT also recognizes extensions of time to file and to pay a tax. Consult the instruction booklet, which can be found at 1040 Booklet.</p>
Spouses and Community Property	<p>Not a community property state. If member is a non-resident, military pay not included in spouse's income for tax purposes.</p> <p>Military Spouses Residency Relief Act: The Military Spouses Residency Relief Act (MSRRA) provides that, effective for taxable years beginning on or after January 1, 2009, where a service member's spouse (spouse) is in Connecticut solely to be with the service member serving in compliance with military orders, income from services performed by the spouse in Connecticut shall not be deemed to be income derived from or connected with Connecticut sources unless the spouse's state of residence is Connecticut. If a spouse had income for services performed in Connecticut and had Connecticut income tax withheld from wages or made estimated payments for taxable year 2014, then he or she may file a 2014 Connecticut income tax return and request a refund. If a military spouse did not claim that refund for 2014 tax year, the military spouse should contact the Connecticut Department of Revenue as soon as possible to see if they can still claim a possible refund from their 2014 income per Connecticut's application of the MSSRA.</p>
Income Exclusions	Sliding scale for social security income. See AN 2012(4) for further information.
Income Deductions	No standard, dependent, or itemized deductions. No personal exemption.
Capital Gains/Losses	Follows federal rules.

Retirement Income	Follows federal rules. As of 2009, 50% of Military Retirement Pay may be subtracted from income. The subtraction modification for 50% of military retirement pay must be entered on <i>Schedule 1</i> , Line 45, of Form CT-1040 and Line 47 of CT-140NR/PY for taxable years beginning January 1, 2009.
Deadline/Extensions	<p>April 15, 2015. You may request an extension using CT-1040EXT if you owe CT income tax; however, you must pay 100% of the tax due on or before the deadline. If the extension request is filed without payment by April 15, 2014, the extension will be denied. You do NOT have to file CT-1040EXT if you filed a Federal extension request AND you do not owe CT income tax; or if you pay your owed CT income tax by credit card on or before April 15, 2015. See the 1040 Booklet for further information.</p> <p>For extensions based on military service overseas, see “Military Pay” above.</p>
Special Military Processing	<p>CT does not require filing a tax return if the resident: (1) did not maintain a home in CT, (2) maintained a home outside of CT, and (3) was not physically present in CT for more than 30 days in 2014. However, the resident should file if she had CT income tax withheld, or had income from CT sources (consult CT 1040 Booklet to determine if the amount of CT source income requires a tax return to be filed and to determine what form(s) must be filed).</p> <p>Military personnel and their spouses who claim Connecticut as a residence but are stationed elsewhere are subject to Connecticut income tax. If Servicemember enlisted in the service as a Connecticut resident and have not established a new domicile (permanent legal residence) elsewhere, Servicemember is required to file a resident income tax return unless Servicemember meets all of the conditions of a nonresident. If Servicemember’s permanent home (domicile) was outside Connecticut when Servicemember entered the military, Servicemember does not become a Connecticut resident because Servicemember is stationed and live in Connecticut. As a nonresident, Servicemember’s military pay is not subject to Connecticut income tax. However, income Servicemember receives from Connecticut sources while Servicemember is a nonresident may be subject to Connecticut income tax.</p> <p>See the instructions for a Connecticut nonresident contained in the instruction booklet for Form CT-1040NR/PY.</p>
Filing requirements based on Federal Filing Status	Servicemembers may choose to file MFS-CT or MFJ-CT regardless of filing status on the federal return. See the 1040 Booklet for further information.
Same-Sex Marriage	Spouses in a same-sex marriage must use filing jointly for Connecticut only or filing separately for Connecticut only . They may not use single or, if applicable, head of household (although this will be their filing status for federal income tax purposes). See: http://www.ct.gov/drs/cwp/view.asp?A=1510&Q=513570

[Return to Table of Contents](#)



DELAWARE

Delaware Division of Revenue
820 N. French Street
Wilmington, DE 19801

Member of Federal/State E-file program

General Information:

Email:

(302) 577-8200

Personaltax@state.de.us

Web site:

Division of Revenue

Forms:

(302) 577-8200;

[Forms](#)

E-file coordinator:

(302) 577-8170

State filing addresses:

Payment enclosed:

P. O. Box 508
Wilmington DE 19899 – 508

No payment -refund due:

P. O. Box 8710
Wilmington DE 19899-8710

No payment-no refund due:

P. O. Box 8711
Wilmington DE 19899-8711

E-File Information	Residents and Nonresidents may file electronically. Tax sites must retain DE 8453 and all supporting documents for three years. Rejected returns should be mailed to: State of Delaware, Division of Revenue, P.O. Box 8765, Wilmington, DE 19899-8765. E-File website: Delaware Online Filing .
Who must file?	Who must file a Delaware return is based on age and filing status. Full Year Residents must file if, based on their Age/Status, their individual adjusted Delaware gross income (AGI) exceeds the amounts listed in the chart on page 2 of the 2014 Resident Booklet . Part year residents and Nonresidents must file if they have ANY Delaware income. 2014 Nonresident Booklet .
What forms to file?	Full Year Residents: 200-01. Part Year residents can use either 200-01 or 200-02. Nonresidents use 200-02.
Requirements for Residency	Delaware follows general rules for residency, but adds that anyone who is physically present in Delaware for more than 183 days and maintains a place of abode in Delaware is a resident. Part Year residents may file as residents, if it is to their advantage. For members of the Armed Forces who remain a legal resident of Delaware, all your active duty military income, all your income earned outside of the military in Delaware, and all your income earned outside of the military in a state other than Delaware is income and subject to income taxation. If you are not a legal resident of Delaware, your military income and the income earned in states other than Delaware is not taxable, but any income earned in Delaware is subject to the state income tax.
Exemptions	Delaware uses a personal tax credit of \$110 per person rather than personal exemptions. An additional \$110 is allowed for persons over age 60.
Military Pay	Follows federal rules; see "Requirements for Residency" above.
Spouses and Community Property	Not a community property state. Where one spouse is a resident and the other a part year or nonresident, spouses should file separate tax returns, even if they filed a joint federal return. All income of a non-military spouse is taxed in the state of their legal residence. A military spouse claiming an exemption from Delaware's income Tax withholding requirements must complete an Annual Withholding Tax Exemption Certification Form, Form W-4DE , with their employer. A military spouse claiming an exemption must meet the conditions set forth under the Servicemembers Civil Relief Act, as amended by the Military Spouses Residency Relief Act. Under the Federal Military Spouses Residency Relief Act as applied in Delaware, a spouse of a servicemember

	may be exempt from Delaware income tax on income from performed there if (1) the servicemember is present in Delaware in compliance with military orders; (2) the spouse is there solely to be with the servicemember; and (3) the spouse maintains domicile in another state.
Income Exclusions	Social security benefits are excluded from income.
Income Deductions	May take itemized or standard deduction. Standard deductions for married filing jointly are \$6,500; for all others, \$3,250. May itemize on Delaware return, even if standard deduction was taken on Federal return.
Capital Gains/Losses	Follows federal rules.
Retirement Income	Taxpayers over age 60 may exclude up to \$12,500 of retirement or pension income. For those under 60, up to \$2,000 may be excluded.
Deadline/Extensions	Due on or before April 30, 2015. Delaware does not have a state specified filing extension for military overseas or military on deployment in support of contingency operations. All Delaware taxpayers can request an initial extension to file their taxes until October. The extension form is a Form 1027. As with most states, the extension to file is NOT an extension to pay taxes. If you have a tax to pay, it must be paid by the filing deadlines. An additional extension of time to file beyond October can be requested if you are asking for a federal extension of time. You must file with your Form 1027 for additional time to file a copy of the federal extension. The federal extension will result in your Delaware return having the same due date as the federal return.
Notes	A resident individual is allowed a credit against his/her individual tax in the amount of fifty percent (50%) of the child and dependent care credit allowable for federal income tax purposes. Use the worksheet provided below to compute the amount of the deduction. The Child Care Credit should not be confused with the Child Tax Credit, which is not an allowable credit on the Delaware return. In the case of spouses who file a joint federal return, but who elect to file separate or combined separate returns for Delaware, the credit may only be applied against the tax imposed on the spouse with the lower taxable income. NOTE: You must attach to your Delaware return a copy of Federal Form 2441.
Special Military Processing	None
Earned Income Credit	A Resident individual is allowed a nonrefundable credit against his or her individual tax in the amount of twenty percent (20%) of the federal earned income credit allowed. Complete DE Schedule II to determine the amount of the credit.
Filing requirements based on Federal Filing Status	A SVCM may file MFJ-DE, MFS-DE, or MCS-DE returns even if filed MFJ-FED. However, if the SVCM filed MFS-FED then must file MFS-DE or MCS-DE. NOTE: Generally, separate returns will be advantageous if both spouses have a DE AGI in excess of \$9,400.
Same Sex Marriage	Same sex marriages and valid Civil Unions under Chapter 2 of Title 11 of the Delaware Code are subject to the same tax statutes and regulations that apply to married filers. Delaware doesn't recognize Civil Unions before 2012. Generally, they must use one of the following filing statuses on their Delaware Personal Income Tax form: <ul style="list-style-type: none"> • Joint; • Married/Civil Union & Filing Separate Forms; or • Married/Civil Union & Filing Combined Separate. <p>Note: Persons in a civil union can't file using the single filing status or head of household status on a Delaware tax return. A Non-resident of Delaware who works in Delaware and who has entered into a Civil Union or Same Sex Marriage in another state that is recognized as a civil union in Delaware under 13 Del. C. §213,</p>

	would be taxed as if the taxpayer were a nonresident married spouse who worked in Delaware. Conversely, a Resident of Delaware who has entered into a Civil Union in Delaware and becomes a Non-Resident but works in Delaware, would be taxed as if the taxpayer were a nonresident married spouse who worked in Delaware, irrespective of whether the State where they are now domiciled recognizes Civil Unions or Same Sex Marriages. For more info: Civil Union Tax Rules and 2014 Resident Booklet .
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[Return to Table of Contents](#)



District of Columbia

Office of Tax & Revenue
Office of the Chief Financial Officer
1101 4th Street, SW, Suite W270
Washington, DC 20024

Email: taxhelp@dc.gov
Website: [Office of Tax & Revenue](http://otr.cfo.dc.gov)

By Phone (Agency Directory)

Phone: (202) 727- 4TAX (4829)

Fax: (202) 442-6890

Forms: [Forms](#)

District filing addresses:

Payment enclosed:
Office of Tax and Revenue
PO Box 96169
Washington, DC 20090-6169

No payment or refund:
Office of Tax and Revenue
PO Box 96145
Washington, DC 20090-6145

E-File Information	<p>There are three ways in which taxpayers can file their federal and DC returns together electronically:</p> <ol style="list-style-type: none"> 1. Through a tax practitioner who is an authorized e-file provider; or 2. Through a commercial online filing service, which allows taxpayers to transmit their DC and Federal returns electronically from their PC for a fee; or 3. Free electronic filing via DCFreeFile at: http://otr.cfo.dc.gov/page/individual-income-tax-online-filing, where taxpayers can file and pay their taxes online and check the status of their refund. <p>Tax centers must retain form DC-8453 for a period of three years.</p>
Who must file?	<p>You were a resident of the District of Columbia and you were required to file a federal tax return. Your permanent residence was in the District of Columbia for either part of or the full taxable year. You lived in the District of Columbia for 183 days or more during the taxable year, even if your permanent residence was outside the District of Columbia. You are the spouse of an exempt military person or of any other exempt person such as a nonresident presidential appointee or an elected official.</p>
What forms to file? Instructions	<p>File the D-40 or D-40EZ. District of Columbia (DC) Individual Income Tax Forms and Instructions D-40EZ Single and Joint Filers with No Dependents D-40 All other Individual Income Tax Filers Go to: http://otr.cfo.dc.gov/page/2014-individual-income-tax-forms</p>
Requirements for Residency	<p>A DC taxpayer domiciled in DC during the tax year, is a full-time DC resident unless he or she changes domicile during the tax year. In such case, he or she will be a part-year resident for the period not domiciled in DC. A DC taxpayer present in DC for 183 days or more and not domiciled in DC during the tax year, is a part-time resident for the period present in DC.</p>
Exemptions	<p>The personal exemption for single filer is \$5,875; or is \$1,725 multiplied by Line 18 of D-40 (number of exemptions). See D-40 instructions at: http://otr.cfo.dc.gov/sites/default/files/dc/sites/otr/publication/attachments/2014_D-40_and_D-40EZBooklet121914.pdf</p>

Military Pay	<p>If you have determined that you are required to file a District of Columbia tax return and you are in one of the U.S. military services, one of the following may apply:</p> <p>(1) If a service member's legal residence for taxes is not in DC but the service member and spouse reside in DC due to military orders, the military compensation and the non-military spouse's compensation should be deducted on Schedule I, Line 15. If this applies to you, a copy of the Department of Defense form providing the service member's legal residence for taxes and a copy of the non-military spouse's legal residence for taxes driver's license should be kept with your tax records in case it is subsequently needed.</p> <p>(2) If a service member's legal residence for taxes is not in DC but the service member resides in DC due to military orders and subsequently marries a DC resident, the service member's military compensation should be deducted on Schedule I, Line 15. The non-military spouse's income is not exempt in this case since the non-military spouse is a DC resident and has not moved to DC to be with a transferred service member. If this applies to you, a copy of the Department of Defense form providing the service member's legal residence for taxes should be kept with your tax records in case it is subsequently needed.</p> <p>(3) If a service member's legal residence for taxes is in DC and the Service member and spouse reside in DC in compliance with the Service member's military orders, they will file Form D-40 and will report all their income in DC, as either married filing jointly or married filing separately.</p>
Spouses and Community Property	<p>The District of Columbia does not treat marital property as community property. On November 11, 2009, President Obama signed the "Military Spouses Residency Relief Act" to prevent multiple state taxation on the income and property of military personnel serving within various tax jurisdictions by reason of military service. Any compensation earned by the spouse of a service member, while accompanying the service member to a duty station outside of the spouse's legal tax residence, pursuant to the service member's military orders, is not be subject to income tax in the jurisdiction outside of their legal tax residence. See "Military Pay" above.</p>
Income Exclusions / Retirement	<p>DC and federal government pension and annuity limited exclusion: You must be 62 years of age or older as of December 31, 2014 to claim this exclusion. Enter the lesser of \$3,000 or the taxable income you received from military retired pay, pension income or annuity income from the DC or federal government during the year. Attach a copy of your federal Form 1099R. The maximum annual exclusion is \$3,000 per person. The remaining amount of the pension/annuity is taxable and must be reported on your return.</p>
Income Deductions	<p>The DC standard deduction is determined by your filing status as shown below. However, if you itemize deductions on the federal form Schedule A, you are not entitled to the standard deduction:</p> <p>Filing Status / Standard Deduction:</p> <p>A - Single \$4,150</p> <p>B - Head of Household \$4,150</p> <p>C - Married filing jointly \$4,150</p> <p>D - Married filing separately or registered domestic partners filing separately \$2,075</p> <p>E - Married filing separately on the same return \$4,150</p> <p>F - Registered domestic partners filling jointly \$4,150</p> <p>G - Registered domestic partners filling separately on the same return \$4,100</p> <p>H - Dependent claimed by someone else \$4,150</p>
Capital Gains/Losses	<p>Maximum allowable capital loss is \$3,000 (\$1,500 if filing separately). Capital gains are taxed as ordinary income however upon disposing of an asset not fully depreciated compute the capital gain/loss reported on your federal return for the year of disposition excluding any bonus depreciation.</p>

Deadline/Extensions	<p>April 15, 2015.</p> <p>The District of Columbia does not have a specific extension for military overseas or military on deployment in support of contingency operations. All taxpayers for the District of Columbia can request an extension of time to file their taxes. Those rules are:</p> <p>An extension of time to file of six months may be granted if a valid extension of time to file is requested. In order to be valid, a FR-127 Extension of Time to File form must be filed by April 15, 2015 and must be submitted using the following appropriate form:</p> <p>If you expect to have a balance due when you file the Form FR-127, you must pay the estimated balance due.</p> <p>If you do not expect to have a balance due when you file your D-40, you would not be required to file a Form FR-127, if you have:</p> <p>A. Reasonably estimated your D-40 tax liability and paid the estimated amount of DC income taxes through withholding or estimated tax payments; and</p> <p>B. Filed a request to extend the time to file your federal individual income tax return with the Internal Revenue Service (IRS). The timely filed federal extension to file form will satisfy the requirement for filing a Form FR-127 with DC.</p> <p>If you do not expect to have a balance due and you have not filed an extension of time to file for your federal individual income tax return and wish to request an extension for your DC income tax return, you should submit a Form FR-127. Penalty and interest charges are imposed on any tax found owing and not paid on time with the extension request.</p>
Notes	<p>DC Low Income Credit and DC Earned Income Credit:</p> <p>There are two credits offered to DC taxpayers: (1) DC Low Income Credit (LIC) and (2) DC Earned Income Credit (EITC). The LIC is a non-refundable credit, which means it can reduce the DC tax you owe, but it will not directly result in a tax refund. The EITC is a refundable credit. If the IRS is calculating your federal EITC, wait until they notify you of that amount before you determine your DC EITC. If you take the federal income earned credit, it may be better for you to take the DC Earned Income Credit instead of the DC Low Income Credit. You cannot take both DC credits.</p> <p>DC Low Income Credit (LIC) - To qualify for this credit:</p> <p>You cannot have computed your federal AGI using the Alternative Minimum Tax (AMT) calculation;</p> <p>The amount of DC taxable income on Line 21 of your D-40 or Line 5 of the D-40EZ is more than zero; and</p> <p>Your DC AGI (D-40, Line 3 and D-40EZ, Line 15) is greater than the sum of DC personal exemptions and DC standard deduction and is less than or equal to the sum of your federal personal exemptions and your federal standard deduction.</p> <p>See:</p> <p>http://otr.cfo.dc.gov/sites/default/files/dc/sites/otr/publication/attachments/2014_D-40_and_D-40EZBooklet121914.pdf</p> <p>DC Earned Income Credit –</p> <p>If your filing status is "Married or registered domestic partner filing separately" or "Dependent claimed by someone else", you cannot claim the DC EITC.</p> <p>Taxpayers who claim the federal EITC may also claim a DC EITC of 40% of the federal credit. Taxpayers who claim the DC LIC credit may not claim the EITC. You may take only one of these DC credits. Complete the calculation on the back of the D-40EZ or</p>

	<p>Calculation L on page 23 of the D-40. If you are not entitled to claim a federal EITC, you cannot claim a DC EITC other than the exception below.</p> <p><i>DC Law also allows the same 40% of federal EITC to those who are not allowed to claim the EITC at the federal level but who meet other DC requirements, such as a non-custodial parent who is a District resident between the ages of 18 and 30, and paying child support under a court order for a minor child. The taxpayer must have paid the child support of at least the amount due for the year through a government sponsored support collection unit and the order must have been in effect for a least one-half of the year. You must file a D-40 form to use this exception. Complete Schedule N, DC Non-Custodial Parent EITC Claim, and attach to the D-40. Also enter the amount to be claimed on the Schedule U, Part 1B, Line 1.</i></p> <p>Please enter the number of qualified EITC dependents on Line 13a of the D-40EZ, or Line 28a of the D-40.</p> <p>Property Tax Credit: Renters and homeowners who have a total household gross income of \$40,000 or less (\$60,000 if you are age 70 or older) may be eligible to claim the property tax credit. If you are filing a Form D-40 and claiming this credit, you must file Schedule H with it. If you're not required to file a Form D-40, you may file Schedule H by itself.</p>
Special Military Processing	None
What's New	<p>There are two non-refundable credits for alternative fuel vehicle conversion and infrastructure. A credit up to 50 percent of the costs for purchase and installation of qualified alternative fuel storage and dispensing or charging equipment per qualified alternative fuel vehicle refueling property or private residence. The credit shall not exceed \$1,000 per vehicle charging station for a private residence and \$10,000 per qualified alternative fuel vehicle refueling property or vehicle charging station. The cost of the purchase of the land on which the refueling or charging will be located or the construction or purchase of any structure is not included in the equipment or labor costs. The unused credit can be carried over for two future years.</p> <p>A credit, not to exceed \$19,000 per vehicle, up to the tax liability, for 50 percent of the cost of equipment and labor per vehicle for vehicle owners who modify their existing petroleum derived gasoline or diesel fuel vehicle into a vehicle capable of operating on one of a list of the listed acceptable operating fuels:</p> <ul style="list-style-type: none"> a. At least 85 percent Ethanol, b. Natural gas, c. Compressed natural gas, d. Liquefied natural gas, e. Liquefied petroleum gas, f. Biodiesel (excluding kerosene), g. Electricity from a vehicle charging station, or h. Hydrogen <p>If claiming one of these credits, complete the residential form, Alternative Fuel Vehicle Conversion and Infrastructure Credits available online only. Retrieve this form at www.taxpayerservicecenter.com.</p>
Same-Sex Marriage	<p>District law provides that a marriage legally entered into in another jurisdiction between two persons of the same sex that is recognized as valid in that jurisdiction, will be recognized as a marriage in the District.</p> <p>The Income Tax Joint Filing Clarification Act of 2009, enacted on December 17, 2009, provides for the ability of these same-sex married spouses to file a District income tax return (D-40) jointly or separately on a combined form. The Act became law on</p>

	<p>March 2, 2010 and applies for tax years beginning on January 1, 2009. This legislation does not apply to Registered Domestic Partners registered in the District or those in similar relationships from other jurisdictions.</p> <p>OTR recommends that same-sex spouses prepare a ‘mock’ joint federal return (which is not to be filed on the federal level with the Internal Revenue Service or with OTR), in order to (1) assist in the preparation of the joint DC return and (2) aid in the calculating of the benefits of filing jointly or married filing separately on a combined D-40 tax return. See Same-sex marriage announcement and page 8 in 2014 D-40 Booklet.</p>
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[Return to Table of Contents](#)



FLORIDA – No State Income Tax

Florida Department of Revenue
5050 West Tennessee Street
Tallahassee, FL 32399-0100

Email Address: EMailDOR@dor.state.fl.us

Website: [Florida Department of Revenue](http://FloridaDepartmentofRevenue.com)

Taxpayer Services: 1-800-352-3671

[Return to Table of Contents](#)



GEORGIA

Georgia Department of Revenue
1800 Century Blvd. NE
Atlanta, GA 30345

Member of Federal/State E-file program

General Information: 1-877-423-6711

Forms: 1-877-423-6711

Web site: [Department of Revenue](http://dor.georgia.gov)

Refund: [Refund Status](#)

E-file help desk: 1-877-423-6711, or at [E-file Help](#)

E-File Information	Georgia accepts electronic filing of Forms 500 and 500EZ from all taxpayers regardless of their filing or residency status, including refund and balance due returns. Georgia Individual Income tax returns may be submitted using approved electronic filing software. Tax site must retain GA 8453 and all supporting documents on file for three years.
Who must file?	For full year residents, who are under the age of 65 and not blind, if GA income is over \$10,400 for Married Filing Jointly, \$5,200 for Married Filing Separately, or \$5,000 for all others. Part year and nonresidents must file GA return if they were required to file a Federal return. If over 65 or blind, please see instructions at http://dor.georgia.gov/sites/dor.georgia.gov/files/related_files/document/2014%20%20IT-511%20Individual%20Income%20Tax%20Booklet.pdf
What forms to file?	All filers use Form 500 or 500EZ
Requirements for Residency	Follows general residency rules.
Exemptions	\$2,700 for taxpayer and spouse, \$3,000 for dependents.
Military Pay	<p>Follows Federal Rules. Military personnel whose home of record is Georgia or who are residents of Georgia are subject to Georgia income tax upon all income regardless of source or where it is earned, unless specifically exempt by Georgia law. Refer to the instruction booklet (IT-511) for additional information. There is a six-month filing extension for military individuals returning from overseas. Combat zone pay is not subject to Georgia state income tax.</p> <p>Military personnel whose home or record is not Georgia and who are not otherwise residents of Georgia are only required to file a Georgia income tax return if they have earned income from Georgia sources other than military pay. If required, nonresident military personnel should file Georgia Form 500 and use Schedule 3 to calculate Georgia taxable income.</p>
Spouses and Community Property	<p>Not a community property state. Must use same filing status as federal return. Exception if one spouse is a Georgia resident and one is a non-resident/part-year resident, enter 3 in the residency code box on Form 500, page 1, line 4 and use schedule 3.</p> <p>Under the Military Spouses Residency Relief Act, a spouse of a servicemember may be exempt from Georgia income tax on income from services performed in Georgia if:</p> <ol style="list-style-type: none"> 1. The service member is present in Georgia in compliance with military orders; 2. The spouse is in Georgia solely to be with the service member; 3. The spouse maintains domicile in another state; and 4. The domicile of the spouse is the same as the domicile of the service member. <p>Military spouses should be prepared to support their "exempt" withholding status to the Georgia Department of Revenue by providing the following documentation when requested:</p> <p>A. A copy of the servicemember's current military orders assigning such</p>

	servicemember to a post of duty in Georgia; and B. DD 2058 declaration of servicemember's "permanent state of residency".
Income Exclusions	<p>The following are excluded from income:</p> <ul style="list-style-type: none"> • Social Security and retirement paid by the Railroad Retirement Board. • Interest and dividends on U.S. Government bonds and other U.S. obligations. <p>See IT511 for additional exclusions.</p> <p>Military income earned by a member of any reserve component of the armed services while stationed in a combat zone or stationed in a defense of the borders of the US pursuant to military orders is not subject to Georgia income tax. The exclusion from income is only with respect to military income earned during the period covered by such military orders. A copy of the Federal return must be enclosed with the Georgia return to claim the exclusion. The exclusion is limited to the amount included in the Federal Adjusted Gross Income.</p>
Income Deductions	Must follow federal election. Standard Deduction is \$3,000 for married filing jointly, \$1,500 for married filing separately, and \$2,300 for all others.
Capital Gains/Losses	Follows federal rules.
Retirement Income	Taxpayers 62-64 years of age may exclude up to \$35,000.00 of retirement income. Taxpayers over age 65 may exclude \$65,000.00.
Deadline/Extensions	<p>Calendar year taxpayers are required to file by April 15, 2014.</p> <p>Will accept any federal extension granted for state filings. If not filing for a Federal extension, use Georgia Form IT 303 to request an extension.</p>
Special Military Processing	None
New Developments	<p>Updates and additional details available at: http://dor.georgia.gov/important-updates</p> <p>Developments include:</p> <ul style="list-style-type: none"> -a credit for the purchase of an alternative fuel heavy-duty vehicle and an alternative fuel medium-duty vehicle; -changes to the Qualified Education Expense Credit; and -changes to the qualified investor tax credit.
Same-sex marriage	Persons in a same-sex marriage who can now file a federal return using married filing jointly or married filing separately status must continue to file Georgia returns using the single filing status or, if qualified, the head of household filing status. For Georgia purposes, such filers must re-compute federal adjusted gross income and itemized deductions (if applicable) as if the person had filed a single federal return. See guidance at Same-sex marriage guidance .

[Return to Table of Contents](#)



HAWAII

Hawaii'i Department of Taxation
P.O. Box 259
Honolulu, HI 96809-0259

 **Member of Federal/State E-file program**

General Information: (808) 587-4242

(800) 222-3229

Web site: [Department of Taxation](http://www.hawaii.gov/tax)

Forms: [Form](#)

Electronic Filing: [E-file](#)

Status of Refund: [Refund Status](#)

E-File Information	N-11, N-13 and N-15 available. More information available at www.hawaii.gov/tax .
Who must file?	Every individual doing business in Hawaii during the taxable year, whether or not any taxable income is derived from that business, <u>and</u> any individual receiving gross income over the following amounts: \$3,344 for married filing separate; \$3,344 for single filers; \$4,356 for head of household; \$5,544 for qualifying widow(er)s; and \$6,688 for married filing jointly is subject to taxation under Hawaii income tax law. (Note - there are different amounts for individuals age 65 and older.) For non-residents the filing threshold is multiplied by the ratio of HI AGI to the total AGI from all sources. There is no separate e-Form.
What forms to file?	Residents file N-11, or N-13. Part-Year and Nonresidents file N-15. Forms and supporting documentation should be retained for 6 years to support an audit. There exists a 6 year statute of limitation for substantial tax violations.
Requirements for Residency	Follows general residency rules with the addition that physical presence in Hawaii for more than 200 days during a tax year creates a rebuttable presumption that the person is a Hawaii resident. Does not apply to military.
Exemptions	Personal exemption is \$1,144 per person. For nonresidents the personal exemption is multiplied by the ratio of Hawaii AGI to total AGI from all sources.
Military Reserve or Hawaii National Guard Pay	Follows federal rules. (Can exclude up to \$6,137 of Reserve pay on Form N11, line 15; and Form N-15, line 33.)
Spouses and Community Property	<p>Not a community property state. For married couples, where one spouse is a resident and the other a nonresident, resident spouse may file separately, or both may file jointly on an N-11 or N-13; however the non-resident spouse will then be taxed on all income from all sources.</p> <p>Under the Hawaii Military Spouses Residency Relief Act, income received by the service member's civilian spouse for services performed by the service member's spouse in Hawaii is not considered Hawaii-sourced income and therefore, not subject to Hawaii income tax if all of the following conditions are met: (1) The service member (as defined in 10 U.S.C. §101(a)(5)) is present in Hawaii solely in compliance with military or naval orders; (2) The spouse is in Hawaii solely to be with the service member; and (3) The spouse and service member are domiciled in the same state and that state is not Hawaii. (<i>Note: The exemption only applies to the service member's spouse. Any non-military source income earned in Hawaii by the service member is subject to Hawaii income tax.</i>)</p> <p>Refer to TIR 2010-01, May 3, 2010 which provides detailed information re: the Military Spouse Residency Relief Act. This document can be located at: TAX INFORMATION RELEASE NO. 2010-01.</p>
Income Exclusions	May exclude social security income and certain retirement income (see Retirement Income below) and interest on federal obligations, including U.S. Savings Bonds.

Income Deductions	May itemize or take standard deductions, which are as follows: Single or Married filing separately, \$2,200; Married filing jointly, or Qualifying widow(er), \$4,400; Head of Household, \$3,212. For nonresidents the standard deduction is multiplied by the ratio of Hawaii AGI to total AGI from all sources.
Capital Gains/Losses	Taxed as ordinary income, though high income people (taxable income over \$48,000 / \$24,000 for Single and Married Filing Separately / \$36,000 for Head of Household) may be able to use a more favorable rate-- see Capital Gains Worksheet in instruction booklet for Form N-11 or Form N-15. For N-11 Forms and Instructions see http://files.hawaii.gov/tax/forms/2014/n11ins.pdf
Retirement Income	May exclude certain retirement pay from income, such as government and employer-funded pensions.
Payments	Form N-11, Individual Income Tax Return (Resident Filing Federal Return), is due on or before April 20, 2014. Hawaii will not accept Federal extension forms. The Hawaii extension forms must be used.
Miscellaneous	<p>Important Reminders for 2014</p> <ul style="list-style-type: none"> • If you are unable to file by April 20, 2015, you are granted an automatic 6-month extension of time to file Form N-11, Form N-13, and Form N-15 without filing Form N-101A (or any other form) unless an additional tax payment must be made. The extension of time to file is NOT an extension of time for payment of tax. You must file Form N-101A if you are making a payment. You may not use federal Form 4868 instead of Form N-101A. • Please complete all required entries on your tax return and make sure all required forms and statements are attached. Failure to do so may result in a notice of adjustment being sent to you and you may be required to file an amended tax return to correct missing entries or provide missing forms or statements. • If you are married and filing separate returns, the refund from your spouse's return cannot be applied to your liability.
Same-sex marriage and civil unions	<p>Second Special Session Laws of Hawaii 2013, Relating to Equal Rights - effective December 2, 2013-- As it relates to taxation, all same-sex couples that are legally married in Hawaii or any other jurisdiction where such marriages are valid are married for all tax purposes, including income tax, estate tax, and generation skipping tax. Unlike couples in a civil union, same-sex married couples no longer need to create a federal tax return only for the purpose of computing their Hawaii income tax or estate and generation skipping tax liabilities because such marriages are recognized for federal tax purposes. For more information see Tax Announcement 2013-26.</p> <p>For Hawaii income tax purposes, couples in a recognized marriage or civil union must choose a filing status of "Married filing joint return" or "Married filing separate return". Such couples may not choose a filing status of "Single". In addition, filing status is determined by the status of a couple on the last day of the tax year. For calendar year taxpayers, a couple who is married or in a recognized civil union on December 31, must file as a married couple. See: 2014 N-11 Booklet.</p>

[Return to Table of Contents](#)



IDAHO

Taxpayer Services
Idaho State Tax Commission
P.O. Box 36
Boise, ID 83722-0410

↪ **Member of Federal/State E-file program**

General Information: (208) 334-7660
(800) 972-7660

Web site: [Idaho State Tax Commission](http://IdahoStateTaxCommission)

Forms: [Forms](#)

Refund Status: (208) 364-7389 or (888) 228-5770 toll free

Online Refund Status: <https://idahotap.gentax.com/tap/>

E-File Help Desk: (208) 332-6632 or email: efilehelp@tax.idaho.gov

State filing address:

Idaho State Tax Commission

PO Box 36

Boise ID 83722-0410

E-File Information	<p>If you choose to e-file, you must use the same provider to file both your federal and state returns. May file full year, part year, or nonresident forms. Idaho does not require a Form 8453. Mail rejected returns to: Idaho State Tax Commission, P.O. Box 56, Boise, ID 83756-0056. Will accept e-filed returns claiming a credit for taxes paid to another state or married filing separately.</p> <p>Form ID-8453 all forms filed electronically, and supporting documents should be retained for 3 years.</p>
<u>Who must file?</u>	<p>Full year residents with Idaho income over \$3,950.00 for married filing separately, \$10,150.00 for single, \$13,050.00 for head of household, \$16,350.00 for qualifying widow(er), and \$20,300.00 for married filing jointly. A part-year resident is required to file an Idaho income tax return if gross income from all sources while a resident and gross income from Idaho sources while a nonresident total more than \$2,500. A nonresident is required to file an Idaho income tax return if gross income from Idaho sources was more than \$2,500. Nonmilitary income from Idaho sources is subject to Idaho tax. Part-year and nonresidents file Form 43 if gross income from Idaho sources exceeds \$2,500. If you are age 65 or older and/or blind, see the instructions for additional standard deduction amounts. http://tax.idaho.gov/i-1039.cfm#sub9</p>
What forms to file?	<p>Full year residents and resident military stationed outside Idaho: Form 40. Part-year and Nonresidents with income subject to ID income taxation, and non-resident military stationed in Idaho: Form 43.</p>
Requirements for Residency	<p>You are an Idaho resident, even though you live outside Idaho, if the following are true:</p> <ul style="list-style-type: none"> - You think of Idaho as your permanent home. - Idaho is the center of your financial, social, and family life. - Idaho is the place you intend to return to when you are away. <p>You are also an Idaho resident if the following are true:</p> <ul style="list-style-type: none"> - You maintained a home in Idaho the entire year. - You spent more than 270 days in Idaho during the tax year. <p>You are a nonresident if your permanent home is outside of Idaho all year.</p>

	<p>You are a part-year resident if you moved into or out of Idaho</p> <p>You are still a resident if:</p> <ul style="list-style-type: none"> - You temporarily moved outside of Idaho, or - You moved back to Idaho after a temporary absence. <p>The domicile of a qualified service member is presumed to be that member's military home of record until such time as the service members established a new domicile.</p> <p>Idaho resident on active duty stationed in Idaho If Idaho was your military home of record and you were on active duty stationed in Idaho, all of your military wages and all nonmilitary income, regardless of the source, are subject to Idaho tax. File Form 40.</p> <p>Idaho resident on active duty stationed outside of Idaho</p> <ul style="list-style-type: none"> •If you joined the armed forces while a resident of Idaho and Idaho is your military home of record; and •You were on active duty for 120 or more consecutive days; and •You were stationed outside of Idaho for all or part of the year, you must report all of your income to Idaho. However, only military wages you receive while stationed in Idaho and all nonmilitary income, regardless of the source, is subject to Idaho tax <p>File Form 40 if you are single, or if you are married and your spouse is also a resident of Idaho. File Form 43 if you are married and your spouse is a nonresident, part-year resident, or military nonresident of Idaho. Check the "Idaho Resident on Active Military Duty" residency status box for yourself. Check the applicable residency status box for your spouse.</p>
Exemptions	Personal exemption is \$3,950 per person.
Military Pay	<p>The residency of a qualified service member is presumed to be that member's military home of record. If Idaho was your military home of record and you were on active duty stationed in Idaho, all of your military wages and all nonmilitary income, regardless of the source, are subject to Idaho tax. An Idaho resident on active duty stationed outside of Idaho for 120 or more consecutive days can subtract this income, use Form 40 and Schedule 39R.</p> <p>Combat Zone Exemption: If you're an enlisted member or warrant officer, you don't owe tax on military pay received for any month in which you served in a combat zone. If you're a commissioned officer, the monthly exclusion is capped at the highest enlisted pay, plus any hostile fire or imminent danger pay received. The excluded pay shouldn't be included in the wages reported on your Form W-2.</p> <p>Under the Service members Civil Relief Act, a service member will neither lose nor acquire a residence or domicile with regard to his income tax as a result of being absent or present in a state due to his military orders. A qualified service member is not a resident of or domiciled in Idaho solely as a result of being stationed in Idaho.</p> <p>Nonresident on active duty stationed in Idaho. If your military home of record isn't Idaho and you were on active duty stationed in Idaho for all or part of the year, Idaho doesn't tax your military income. Nonmilitary income from Idaho sources is subject to Idaho tax. File Form 43 if your gross income from Idaho sources exceeds \$2,500.</p>
Spouses and Community Property	<p>Idaho is a community property state. Must file same status as federal return. Non-military spouses who are Idaho residents must include half of military spouse's wages.</p> <p>The earned income of qualifying spouses of Idaho service members is no longer subject to Idaho income tax due to the federal Military Spouses Residency Relief Act (SR 475, HR 1182) passed in November of 2009. As a service member's spouse, you may qualify for this income tax exemption if: (1) You are married to a service member</p>

	who is serving in Idaho and has registered in the military with another state as a home of record; and (2) You have located to Idaho with the service member and you have the same domicile (permanent residence) as the service member's home of record.
Income Exclusions	Social Security income; ID Lottery winnings less than \$600; scholarships for degree candidates covering tuition, fees, supplies, books, and required equipment.
Income Deductions	May claim ID standard deduction even if itemized on Federal return, except a married taxpayer filing separately must itemize if spouse itemizes. Standard deductions are \$6,200.00 for married filing separately, \$6,200.00 for single, \$9,100.00 for head of household, \$12,400.00 for qualifying widow(er)s and \$12,400.00 for married filing jointly.
Capital Gains/Losses	Capital gains are taxed as ordinary income. If you had a capital gain net income from the sale of <u>qualified</u> Idaho property, you may be able to deduct 60% of the capital gain net income report on federal Schedule D. To verify what property qualifies, see page 22 of the Idaho individual income tax booklet. Use Form CG to compute your Idaho capital gain deduction. Gains from the sale of stocks, mutual funds, and other intangible property do NOT qualify for this deduction.
Retirement Income	If over age 65, or if you are disabled and age 62 or older, you may be able to deduct some of the retirement benefits and annuities you receive. Only the following are qualified retirement benefits: civil service employee retirement annuities, retired U.S. Military members, retirement benefits paid to some police officers of an Idaho City, and retirement benefits paid from the firemen's retirement fund of the State of Idaho to a retired fireman over the age 65, or over age 62 and disabled, may deduct up to \$47,556.00 if married filing jointly, or \$31,704.00 if single, from retirement income, on Form 39. No deduction if married filing separately. See instructions for Form 39R for more information.
Deadline/Extensions	Due on or before April 15, 2015
Notes	Taxpayers who have income subject to taxation by Idaho and another state may be entitled to a credit for income tax paid to the other state. See page 8 of ID Individual Income Tax Forms and instruction for: Form 40, Form 39R, Form 43 and Form 39NR, http://tax.idaho.gov/forms/EIN00046_10-21-2014.pdf Use Form 39R to calculate the credit. If the credit applies to more than one state, use a separate Form 39R for each state and include a copy of the other state/s return. Nonresidents cannot claim this credit.
Special Military Processing	<p>Idaho only taxes Idaho source income. Idaho does not consider military pay earned outside of Idaho to be Idaho source income. File Form 43 and check the Idaho Resident on Active Military Duty residency status box.</p> <p>Active duty military wages for service outside of Idaho aren't subject to Idaho tax. The service member will be considered a non-resident for tax purposes if serving in the United States Army, Navy, Marine Corps, Air Force, or Coast Guard on active military duty that is continuous and uninterrupted for 120 days. The continuous 120 days don't have to be in the same tax year. (See 2014 Individual Income Tax Instructions for non-resident filing requirements).</p> <p>Combat Zone Extension. Military members are allowed at least 180 days from the last day in a combat zone to file return. No interest or penalty owed for tax on military pay while in combat zone. Or alternatively a spouse can sign on behalf of the spouse in the combat zone and file jointly.</p>
Filing requirements based on Federal Filing Status	A service member's ID income tax filing status must be the same status as that used on her federal income tax return, e.g. if MFS-FED then MFS-ID.

Same-Sex Marriage	<p>Idaho filing requirements for the 2014 tax year for legally married same-sex couples will be the same as for any other married couples. The filing status used on an ID return must be the same as that used on the federal form.</p> <ul style="list-style-type: none"> • Same-sex couples may also file an amended ID return for years eligible under ID's statute of limitations if: They were legally married outside of Idaho during the year for which a return is filed, and • The federal return was filed with the same filing status they're using for ID. <p>See: Same Sex Couple Guidance.</p>
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[Return to Table of Contents](#)



ILLINOIS

Illinois Department of Revenue
Willard Ice Building
101 W. Jefferson Street
Springfield, IL 62702

☛ **A Member of Federal/State E-file program**

General Information: 800-732-8866 or 217-782-3336

Forms: 1-800 356-6302 or

[Forms](#)

Web site: [Illinois Department of Revenue](#)

E-File Help Desk: 1-866-440-8680

State filing addresses:

Payment enclosed:

Illinois Department of Revenue
Springfield, IL 62726-0001

No payment enclosed:

Illinois Department of Revenue
PO Box 1040
Galesburg, IL 61402-1040

E-File Information	<p>Individuals may e-file IL returns for free at: Form IL-1040</p> <p>Effective January 1, 2012, paid preparers who file more than ten (10) Illinois Individual Income Tax returns must file those returns electronically.</p> <p>The majority of returns, over 80%, are already filed electronically. Electronically filed returns are processed more quickly, resulting in fewer errors and faster refunds to taxpayers. For questions contact (866) 440-8680 Illinois Department of Revenue Regulations on electronic returns, Title 86: Part 760 Section 760.100</p> <p>Opt-out Information: If your client refuses to allow you to electronically file their return, you can remain in compliance with the mandate by having your client complete and sign Form IL-8948, Electronic Filing Opt-Out Declaration. Retain all Forms IL-8948 you receive from your clients in your files for three years. The department may request copies at any time.</p>
Who must file?	<p>Full year residents must file if they were required to file a federal return or if their IL income was greater than their exemption allowance. The exemption allowance is determined by the number of allowable exemptions multiplied by \$2,125.00. If a taxpayer's income taxable by IL exceeds this amount, then an IL return must be filed. Part year and nonresidents must file if they earned any IL source income. Note: an IL resident married to a nonresident of the state may file a separate IL return. Filing a joint return would subject all of the couple's income to IL taxation.</p>
What forms to file?	<p>All taxpayers file IL Form 1040; nonresidents file Schedule NR and IL Form 1040.</p>
Requirements for Residency	<p>You are an Illinois resident if you reside in Illinois or have a legal domicile in Illinois but are absent for a temporary purpose during the tax year. Temporary absences include performing active duty in the armed forces while being stationed outside the state, even for considerable periods of time. If you are a member of the armed forces, you are not a resident of Illinois if you are present in Illinois only because of your military assignment. If you are a spouse of a service member, you are not a resident</p>

	<p>of Illinois if you are a resident of the same state as your spouse and you are present in Illinois only to accompany your spouse on his or her military assignment. In either case, you have the option of remaining a nonresident of Illinois, regardless of how long you are present in the state, but you may choose to establish residency in Illinois.</p> <p>If you are a resident of another state and come to Illinois only because of a military assignment, you will remain a nonresident of Illinois regardless of how long you are in Illinois unless you elect to become an Illinois resident. <i>If you were domiciled in Illinois at the time you joined the armed forces or elected to change your residence to Illinois after being stationed here, you will remain an Illinois resident as long as you remain in the armed forces, unless you elect to become a resident of another state where you are stationed.</i> For more details on IL residency as it pertains to military personnel and spouses, please see IL Publication 102, <i>Illinois Filing Requirements for Military Personnel</i>, at: Publication 102.</p>
Exemptions	Personal exemption is \$2,125.00 per person.
Military Pay	<p>If you are an Illinois resident or part-year resident, you are required to file an Illinois return if you are required to file a federal return, or your Illinois base income is greater than your Illinois exemption allowance. If you are an IL resident, you must file Form IL-1040, Individual Income Tax Return. Your military pay will generally be included in your federal adjusted gross income (AGI) on Form IL-1040, Line 1. If you are a part-year resident, you must file Form IL-1040 and Schedule NR. Your military pay will generally be included in the Illinois portion of your AGI on Schedule NR. On Schedule NR, Step 3, Column B, you must include all income earned while a resident regardless of whether such income is earned from Illinois sources, and all income earned from Illinois sources while a nonresident.</p> <p>When filing, you may subtract tax-exempt military pay that is in your AGI, including pay for duty in the armed forces, including basic training, pay for duty as a cadet at the U.S. Military, Air Force, and Coast Guard academies, as a midshipman at the U.S. Naval Academy, or in ROTC, and pay for duty for serving in the U.S. Armed Forces Reserves or a National Guard unit, including a National Guard unit of another state.</p> <p>You may not subtract military income (such as combat pay) that you excluded from your AGI on Form IL-1040, Line 1; pay you received under the Voluntary Separation Incentive; pay you received from the military as a civilian; payments you made under the Ready Reserve Mobilization Income Insurance Program; or pay for duty as an officer in the Public Health Service.</p> <p>If you are a nonresident, you are not required to report military pay to Illinois. However, you must file an Illinois return if you have earned enough taxable income from Illinois sources to have a tax liability (<i>i.e.</i>, your Illinois base income from Schedule NR, Nonresident and Part-Year Resident Computation of Illinois Tax, is greater than your Illinois exemption allowance from Schedule NR).</p> <p>For more information, see IL Publication 102 at: Publication 102 Use Schedule M, Other Additions and Subtractions For Individuals, to subtract military pay earned that is included in adjusted gross income.</p>
Spouses and Community Property	Not a community property state. If one spouse is a resident and the other a nonresident, the resident spouse may elect to file a separate IL income tax return. Follows Military Spouses Residency Relief Act – See 2009 Schedule MR to determine residency status. Spouses' wages exempt from Illinois Income tax if residing in Illinois with military member/spouse who is stationed in Illinois and both are residents of another state.
Income Exclusions	Government retirement plans, including military retired pay; Government disability plans; Social Security income; distributions from IRAs; and qualified employee benefit plans. For additional information see Publication 120, Retirement Income at: Publication 120 .
Income Deductions	No standard deductions or itemized deductions are allowed.

Capital Gains/Losses	Taxed as ordinary income. IL generally follows federal rules otherwise.
Retirement Income	Retirement may be excluded on Form 1040, line 5. Includes military retired pay. See Publication 120, Retirement Income, Publication 120 .
Deadline/Extensions	April 15, 2015 Access information on electronic payment options at E-Filing Services
Notes	<p>Common filing errors - You may not subtract out-of-state income on Form IL-1040 under “other subtractions.” If you file as a resident, all income earned from either Illinois or non-Illinois sources is taxed by Illinois unless it is specifically exempt. If you pay tax to other states, you may be allowed a tax credit on Schedule CR. For more information, see Schedule CR. Illinois does not tax military pay earned by service persons. When completing Schedule M you may subtract tax-exempt military pay that is included as income on Form IL-1040 or Schedule NR.</p> <p>To claim a credit for tax paid to another state, taxpayers use Schedule CR. Access the form by accessing this page and clicking on the link for “Schedule CR”: Forms</p> <p>IL residents may be entitled to claim a credit for property tax and K-12 education expenses paid. See instructions for Schedule ICR for credit eligibility. For more information on property tax credit refer to Pub. 108, Illinois Property Tax Credit at Publication 108.</p>
Special Military Processing	None
Filing requirements based on Federal Filing Status	None
What’s New	<p>Changes are summarized in an informational bulletin found at: http://tax.illinois.gov/Publications/Bulletins/2015/FY-2015-10.pdf</p> <p>-The standard exemption allowance has increased from \$2,100 to \$2,125 for tax year 2014.</p> <p>-The civil union checkbox has been removed from the Form IL-1040. Taxpayers in a civil union must file their Illinois return using the same filing status as their federal return.</p> <p style="text-align: center;">Voluntary Contributions</p> <p>You may donate to several new charitable funds this year. See Schedule G, Voluntary Charitable Donations, for a description of each fund.</p> <p style="text-align: center;">Form 1099-G</p> <p>We no longer automatically mail 1099-G forms to report your prior year Illinois Individual Income Tax overpayment unless you specifically request a paper form. Instead, we ask that you get this information by visiting tax.illinois.gov. If you want us to mail you a paper Form 1099-G, you must check the appropriate box in Step 13 of your IL-1040.</p>
Tips	<p>Don’t forget to include any required attachments with your Form IL-1040.</p> <p>If you are married, you must include your spouse’s Social Security number and name on your Form IL-1040, even if you are filing separately.</p> <p>If you are claiming a property tax credit, you must enter your property number on Schedule ICR, Illinois Credits.</p> <p>Don’t forget to include any required attachments with your Form IL-1040.</p>
Same Sex Marriage and Civil Union	IL recognizes same sex marriages. Taxpayers in a Civil Union must file using the same status as on their Federal return. See page 4 of: IL-1040 Instructions .

[Return to Table of Contents](#)



INDIANA

Indiana Department of Revenue
100 North Senate Ave
Indianapolis, IN 46204-2253

Member of Federal/State E-file Program

General Information: (317) 232-2240

Web site: Indiana Department of Revenue

Forms: (317) 615-2581 or at [Forms](#)

E-File Help Desk: (317) 615-2537 (This number for tax officers only - not for taxpayers)

Refund Status: (317) 233-4018 or at [Refund Status](#)

E-File Information	<p>You can file your IT-40, IT-40EZ, IT-40PNR, or IT-40RNR directly through the Internet via intax.in.gov or INFREEFILE.</p> <p>Retain Form IT-8879 and required documents for a period of three years.</p>
Who must file?	<p>Full year residents who received Indiana income in excess of their exemption amounts must file a return. Calculate the exemption amount by multiplying \$1,000 by each federal exemption then adding \$1,500 for certain dependent children. If Indiana income exceeds total exemptions, an Indiana income tax return must be filed. Part year and nonresidents who received ANY Indiana-source income must file an Indiana return.</p>
What forms to file?	<p>Full year residents file Form IT-40 or IT-40EZ. Part year and nonresidents file Form IT-40PNR. IT-40RNR is for residents of KY, MI, OH, PA and WI who work in IN. Must complete Schedule CT-40 if county of residence imposes tax.</p>
Requirements for Residency	<p>A taxpayer is a full-time resident if legal residency in IN is maintained from Jan. 1 through Dec 31 of the tax year. The taxpayer need not be physically present in the state during the entire year to be a full-time resident. Military personnel assigned outside the state remain full-time residents unless they take steps to establish residency in another state. Retirees who spend winter months in another state remain full-time residents if they maintained legal residency in IN and intend to return to the state during part of the tax year; or they maintain their driver's license; or they remain registered to vote in IN; or they have a homestead exemption in IN. Military personnel who changed residency from IN to another state during the tax year are part-time residence and must file Form IT-40PNR and attach a copy of Form DD2058, <i>State of Legal Residence Certificate</i>.</p>
Exemptions	<p>Allowed \$1,000 for each exemption claimed on the federal return, plus \$1,500 for each dependent child. For purposes of this exemption, a "dependent child" is a son, stepson, daughter, stepdaughter, or foster child under the age of 19 or be a full time student under 24. An additional \$1,000 exemption applies if the taxpayer and/or spouse are 65 or older. Another \$1,000 exemption applies if the taxpayer and/or spouse are legally blind. For taxpayers 65 or older who earn less than \$40,000 per year an additional \$500 of income is exempt.</p>
Military Pay	<p>May deduct up to \$5,000 of military pay; however, the deduction is not to exceed the amount of military pay received. Dual military couples filing jointly may deduct up to \$10,000. For more information see <i>Information Bulletin #6 and #27</i> at: Information Bulletins Page.</p> <p>Military income earned while in a combat zone is not taxable and is therefore NOT eligible for the military pay deduction.</p> <p>Special Deduction for National Guard and Reserve Pay income: There is a deduction available for certain members of the Reserve components of the Army, Navy, Air Force, Coast Guard, Marine Corps or the Merchant Marine, or a member of the Indiana Army National Guard or the Indiana Air National Guard for their full amount of income earned (excluding income earned while in a combat zone). A deduction is available for the military wages paid for the period of the member's full-time service on involuntary orders in a Reserve component of the armed forces or the period when</p>

	<p>Indiana National Guard unit was federalized. These service members are entitled to deduct the amount of their qualified military income that was not excluded from their gross income for federal income tax purposes under Section 112 of the Internal Revenue Code. Military withholding statements must be enclosed with the tax return when claiming this deduction.</p> <p>Note: Cannot claim both this deduction and the <i>Military service deduction</i> (Schedule 2, line 7) based on the SAME income. Military withholding statements must be attached to the tax return when claiming this deduction (enter code 621 on Schedule 2 under line 11 if claiming this deduction). For additional information see Individual Income Tax Booklet (IT-40 Booklet) available at http://www.in.gov/dor/5174.htm</p>
Spouses and Community Property	<p>Indiana is not a community property state. When resident spouse files jointly with part year or nonresident spouse, must use IT-40PNR. Must follow federal filing status election on Indiana return. Indiana adjusted gross income tax does not apply to the earned income of a non-domiciled spouse of an armed forces member.</p> <p>Under the Federal Military Spouses Residency Relief Act, the spouse of an armed forces member is exempt from Indiana income taxation on Indiana-source earned income when: (1)The spouse currently is domiciled in a state other than Indiana; (2) The spouse resides in Indiana solely in order to live with the armed forces member; (3) The armed forces member is present in Indiana in compliance with military orders; and (4) The spouse and the armed forces member both are able to claim the same domicile.</p> <p>Nonresident military spouses must file Schedule IN-2058SP, State Form 54259 and attach it when filing their IT-40 PNR. This schedule can be accessed by clicking on "IN-2058SP" under the "Other Individual Tax Forms/Schedules" at http://www.in.gov/dor/5174.htm</p>
Income Deductions	<p>Indiana deductions are listed and explained in the Individual Income Tax Booklet available at: IT-40 Booklet. Use Schedule 2 to take these deductions. Items deductible from income include: income from Social Security; certain Indiana lottery winnings; renter's deduction of up to \$3,000 of rent paid on principal residence; homeowner's deduction of residential property tax of up to \$2,500; interest on US government obligations; and state tax refund reported as income on federal Form 1040.</p> <p>See above "Military Pay" and Spouses and Community Property for information on additional military deductions.</p>
Capital Gains/Losses	Taxed as ordinary income. Indiana follows federal guidelines on determining status of capital gain or loss.
Retirement Income	Taxpayers over age 60, or surviving spouses receiving SBP, may deduct up to \$5,000 of military retired pay. Retired couples, both former military and both receiving military retired pay, may deduct up to \$10,000.00. For more information see Income Tax Information Bulletins #6 and #27 at http://www.in.gov/dor/3650.htm .
Deadline/Extensions	<p>April 15, 2015. Access IN e-Pay at Epay.</p> <p>You must get an extension of time to file if you:</p> <ul style="list-style-type: none"> • Are required to file (your income is more than your exemptions), and • You cannot file your tax return by the April 15, 2015 due date. <p>Whether you owe additional tax, are due a refund, or are breaking even, you still need to get an extension if filing after April 15, 2015.</p> <p>Note. Indiana's extension of time to file, Form IT-9, now extends the filing date to match the federal extension of time to file date plus 30 days (to Nov. 14). Since Nov. 14 falls on a weekend in 2015, filing Form IT-9 will extend the filing date to the next business day, which is Nov. 16, 2015.</p> <p>If You Owe...</p> <p>Option 1: File Indiana's extension of time to file, Form IT-9, and send in a payment. This must be filed by April 15, 2015, for the extension to be valid. Then, make sure to file your tax return by Nov. 16, 2015, paying any remaining balance due with that</p>

	<p>filing. While interest is due on any amount paid after April 15, penalty will be waived if both of the following conditions are met:</p> <ul style="list-style-type: none"> • The remaining balance is paid in full by Nov. 16, 2015, and • You paid at least 90 percent of the tax expected to be owed by the original April 15 due date. <p>Note. You may file for a state extension of time to file online if you make a payment with it. Access the department's ePay system at www.in.gov/dor/4340.htm by April 15, and follow the directions for making an extension payment.</p> <p>Option 2: If you filed for a 6 month federal extension of time to file (Form 4868) with the IRS, you are not also required to file for a state extension (via Form IT-9 or online). Make sure to file your tax return by Nov. 16, 2015 (Indiana allows for an additional 30 days), paying any balance due with that filing. While interest is due on any amount paid after April 15, penalty will be waived if both of the following conditions are met:</p> <ul style="list-style-type: none"> • The balance due is paid in full by Nov. 16, 2015, and • You paid at least 90 percent of the tax expected to be owed by the original April 15 due date. <p>If You Don't Owe...</p> <p>You'll need to file for an extension if:</p> <ul style="list-style-type: none"> • You are due a refund, or • You don't expect to owe any tax when filing your tax return, and • You are unable to file your return by April 15, 2015. <p>There are two ways to accomplish this:</p> <ul style="list-style-type: none"> • If you have a valid federal extension, Form 4868, you automatically have an extension with Indiana and do not have to file for a separate state extension (Form IT-9). • If you do not have a valid federal extension, file Form IT-9 by April 15, 2015. <p>Extension Filing Deadline.</p> <ul style="list-style-type: none"> • Both state Form IT-9 and federal Form 4868 extend your state filing time to Nov. 16, 2015. <p>Will You Owe Penalty and/or Interest?</p> <p>Interest is owed on all amounts paid after April 15, 2015. See page 12 for instructions on how to figure interest.</p> <p>Penalty will not be owed if you have:</p> <ul style="list-style-type: none"> • Paid 90 percent of the tax you expect to owe by April 15, 2015; • Filed your tax return by Nov. 16, 2015; and • Paid any remaining amount due with that filing. <p>IT-40 Booklet 2014 Page 9 Indiana's Extension of Time to File, Form IT-9 You may get Form IT-9 online at http://www.in.gov/dor/5174.htm You may also file for an extension online (if making a payment) at http://www.in.gov/dor/4340.htm (make sure to do this by April 15, 2015).</p> <p>Where to Report Your Extension Payment. Add your state extension payment to any estimated tax paid. Report the total on Schedule 5, line 3.</p>
Special Military Processing	<p>Military personnel on duty outside of the United States and Puerto Rico on the filing due date are allowed an automatic 60 day extension of time to file. A statement must be enclosed with the return verifying that you were outside of the United States or Puerto Rico on April 15, 2015. Military personnel in a presidentially declared combat zone have an automatic extension of 180 days after they leave the combat zone. In addition, if they are</p>

	hospitalized outside the United States because of such service, the 180-day extension period begins after being released from the hospital. The spouse of such service member must use the same method of filing for both federal and Indiana (e.g. single or joint). When filing the return, write “Combat Zone” across the top of the form (above your Social Security number). Note: Valid extensions are only for filing purposes. Interest will be due on any tax that remains unpaid during the extension period.
Miscellaneous	<p>COUNTY TAX</p> <p>Servicemembers are subject to their local county tax, except if the Servicemember maintains a household outside the state of IN. If so, write county code “00” (out-of-state) in all the county boxes on the IT-40. If, however, the servicemember maintains a home in an Indiana county and/or his or her spouse and family were still living in an Indiana county on Jan. 1, 2014, the servicemember is considered to be a resident of that county and will be subject to county tax.</p>
Same sex Marriage	Under Indiana law, same-sex couples are required to file separate individual income tax returns with Indiana. See page 5 of IT-40 Booklet .

[Return to Table of Contents](#)



IOWA

Iowa Department of Revenue and Finance
Taxpayer Services
P.O. Box 10457
Des Moines, IA 50306

✉ **Member of Federal/State E-file program**

General Information: (515) 281-3114
(800) 367-3388

Website: [Department of Revenue and Finance](http://tax.iowa.gov) IRS Processing Center: AUSTIN, TX

Forms: (515) 281-7239
(800) 532-1531 or [here](#)

Refund Status: (515) 281-4966
(800) 572-3944 or via web at [Refund Status](#)

Electronic Filing: (515) 281-3114
(800) 367-3388

Iowa Electronic Filing Guide: [E-filing Options](#)

E-File Information	<p>Iowa Electronic Filing Guide: https://tax.iowa.gov/individual-income-tax-electronic-filing-options pdf Mail rejected returns and paper returns to:</p> <p>1) If receiving refund or zero tax due – Iowa Income Tax Refund Processing, Hoover State Office Building, Des Moines, IA 50319-0120;</p> <p>2) Paying additional tax – Iowa Income Tax, Document Processing, P. O. Box 9187, Des Moines, IA 50306-9187.</p> <p>RECORD KEEPING</p> <p>Iowa income tax returns, federal returns, and all relevant schedules should be kept for at least three years after filing the return.</p>
Who must file?	<p>You must file an Iowa return if you were a resident or part-year resident of Iowa in 2014 and meet any of the following requirements.</p> <p>In meeting the filing requirements below, both incomes of husband and wife must be included, and any pension/retirement income exclusion (line 21 of the IA 1040) and any Social Security Phase-out amount from line 12 of the Social Security Worksheet (page 2) must be added back.</p> <p>a. Net income (line 26 of the IA 1040) of more than \$9,000 and your filing status is single (\$24,000 if 65 or older on 12/31/13).</p> <p>b. Net income (line 26 of the IA 1040) of more than \$13,500 and your filing status is other than single (\$32,000 if you or your spouse is 65 or older on 12/31/14).</p> <p>c. Individual was claimed as a dependent on another person's Iowa return and had a net income (line 26 of the IA 1040; line 4 of the IA 1040A) of \$5,000 or more.</p> <p>d. Military service with Iowa shown as your legal residence even though stationed outside of Iowa. For information about military spouses, see information on the Military Spouses Residency Relief Act.</p> <p>e. Subject to Iowa lump-sum tax.</p> <p>f. Nonresident or part-year resident and your net income from Iowa sources (line 26 of the IA126) was \$1,000 or more, unless below the income thresholds above. In the case of married nonresidents, the spouses' combined income is used to determine if their income is high enough to require them to file an Iowa return. To understand "Iowa-source income," see the instructions for lines 1-26 of the IA 126.</p> <p>g. Nonresident or part-year resident and subject to Iowa lump-sum tax or Iowa minimum tax (even if Iowa-source income is less than \$1,000).</p>
What forms to file?	<p>All filers use IA 1040, or 1040 A; Part-year and nonresidents should also use IA 126, Nonresident and Part Year Schedule. Instructions for this schedule are included in the Form IA 1040 expanded instructions (see https://tax.iowa.gov/ia-1040-expanded-instructions-user-guide).</p>
Requirements for Residency	<p>A military person is an Iowa resident if he or she was a resident of Iowa at the time of enlistment and/or Iowa is declared as his or her Military home of Record. If a military</p>

	<p>person is an Iowa resident, he or she must file an Iowa individual income tax return if:</p> <ul style="list-style-type: none"> • married and their combined income* totals more than 13,500 (\$32,000 if filer or spouse is 65 or older on 12/31/14) • single and total income* is more than \$9,000 (\$24,000 if 65 or older on 12/31/14) • has income* of \$5,000 or more and is claimed as dependent on another person's Iowa return • filing as head of household or qualifying widow(er) and total income* is more than \$13,500 (\$32,000 if filer or spouse is 65 or older on 12/31/14) <p>* Does not include pay received from the federal government for military service performed by members of the armed forces, armed forces military reserve, and the national guard in an active duty status.</p> <p>School District Surtax: The school district surtax is applicable for resident members of the armed forces of the United States living in an Iowa school district, even if the member is not physically present in Iowa on the last day of the tax year. (IAC 42.1)</p> <p>A spouse of an Iowa-resident military person is not considered a resident of Iowa simply by marriage. If, however, the spouse was an Iowa resident when they married, the spouse is an Iowa resident until other action is taken to establish residency in another state. If the spouse is an Iowa resident and has Iowa-source income, it may be beneficial to use filing status 3 (married filing separately on the combined return form). Filing status 3 or 4 (married filing separately on the combined return or married filing separate returns) may be used by nonresident spouses with no Iowa-source income.</p>
Exemptions	<p>Iowa uses a Personal Tax Credit of \$40 per person, rather than an exemption. An additional \$20 per person credit applies if the taxpayer and/spouse is aged 65 or older. See Form IA 1040 expanded instructions for more details (https://tax.iowa.gov/ia-1040-expanded-instructions-user-guide).</p> <p>Military student loan repayments included in federal adjusted gross income are exempt from Iowa income tax if the person is in the armed forces, or armed forces military Reserve, or National Guard; and the individual was on active duty at the time of the loan repayment. Include the loan repayment amount in line 1 and deduct it in line 24 (IAC 40.63).</p>
Military Pay	<p>BEGINNING WITH TAX YEAR 2011: Members of the armed forces, armed forces military reserve, and the national guard in an active duty status (as defined in Title 10 of the U.S. Code) can exclude pay received from the federal government for military service performed. Active-duty military service pay is taxable only by the state in which the armed forces service member is a legal resident, which is usually the state of residence at the time he/she enters the service. In general, income other than active-duty military service pay of an Iowa resident in military service is taxable to the same extent as it is taxable for federal purposes, even if the Iowa resident is stationed outside of Iowa or outside of the United States.</p> <p>The nonresident military taxpayer does not include military pay on line 1 of the IA 1040 and also does not report it as Iowa income on the IA 126. The net result is a reduction of the tax rate on any other Iowa-source income. In general, this applies only to active duty military and does not include the National Guard or reserve personnel.</p> <p>Military persons who are not residents of Iowa are required to file Iowa income tax returns if their all-source income meets the above requirements and their Iowa-source income is \$1,000 or more.</p> <p>Combat zone pay: Income excluded by the federal government is also excluded for Iowa income tax purposes. For example, combat zone pay is excluded on the Iowa</p>

	<p>return because it is excluded for federal income tax purposes.</p> <p>There is also an income tax exemption for active duty pay received from a source other than the federal government by a person in the National Guard or armed forces military reserve for service performed on or after January 1, 2003, pursuant to military orders for Operation Iraqi Freedom, Operation New Dawn, Operation Noble Eagle, or Operation Enduring Freedom.</p> <p>There is an income tax exemption for active-duty pay received from a source other than the federal government by a person in the National Guard or armed forces military reserve for services performed on or after August 2, 1990, pursuant to military orders related to the Persian Gulf Conflict and/or for services performed on or after November 21, 1995, pursuant to military orders related to peacekeeping in Bosnia-Herzegovina.</p> <p>The federal Military Family Tax Relief Act of 2003 provides for a number of tax breaks related to military personnel. Iowa follows the federal treatment of the military adjustments to gross income.</p> <p>The Internal Revenue Service Web site is your best source of qualifying combat zones and tax breaks related to military personnel.</p> <p>See IA 1040 Expanded Instructions at https://tax.iowa.gov/ia-1040-expanded-instructions-user-guide for additional information.</p>
Spouses and Community Property	<p>Not a community property state.</p> <p>Under the Federal Military Spouses Residency Relief Act, a spouse of a service member may be exempt from Iowa income tax on income from services performed there if (1) the service member is present in Iowa in compliance with military orders; (2) the spouse is there solely to be with the service member; and (3) the spouse maintains domicile in another state.</p>
Income Exclusions	<p>Principal and interest from bills, bonds, and notes issued by the United States Treasury are exempt. Iowa taxes social security income differently from the federal government. The instructions for the Form IA 1040 include a worksheet to calculate the tax owed. See IA 1040 User Guide.</p>
Income Deductions	<p>May itemize deductions or take standard deduction of \$1,920 for single and married filing separately, \$4,740. for married filing jointly, head of household, and qualifying widow(er)s. Deductions listed and explained at: https://tax.iowa.gov/expanded-instructions/deduction-0.</p>
Capital Gains/Losses	<p>Taxed as ordinary income. Iowa follows federal rules on exclusion of gain from the sale of a principal residence.</p>
Retirement Income	<p>Military retirement pay is not subject to Iowa income tax. Taxpayer receiving a pension, IRA distribution, or other retirement plan benefits while an Iowa resident, not including social security benefits, may qualify to exclude up to \$6,000.00 from income if filing single or married filing separately, up to \$12,000.00 if filing married filing jointly, head of household, or as a qualifying widow(er).</p>
Deadline/Extensions	<p>If at least 90% of total tax liability is paid by April 30, 2015, an automatic additional six months to file the return--November 2, 2015, to file the return. No late file Penalty assessed. However, may owe a 2210 penalty for failure to make estimated payments. Interest owed on any tax still due after April 30.</p> <p>See IA 1040 Expanded Instructions at IA 1040 Expanded Instructions for additional information.</p>

Notes	<p>A federal income tax addition or deduction may apply, based on federal income tax withheld and the amount of the federal income tax refunded. When calculating this amount, the federal refund does not include the earned income tax credit and the additional child tax credit. Subtract these amounts from the federal refund amount in making this calculation.</p> <p>Use Tax – If you purchased products for use in Iowa from a business located outside Iowa and the seller does not charge you Iowa sales tax, you may owe 6% consumer's use tax on the purchase. This includes items purchased from catalogs and the Internet. For more information, see https://tax.iowa.gov/expanded-instructions/consumers-use-tax-0</p>
Special Military Processing	<p>Additional time period for filing state returns and performing other acts is 180 days for:</p> <ul style="list-style-type: none"> - Individuals on active duty federal military service in the armed forces, armed forces military reserve, or National Guard who are deployed outside the United States. - A person in the military serving in support of those forces. - A spouse of a person listed above if they file jointly or separately on a combined return. - An eligible individual who was continuously hospitalized because of illness or injury in the combat zone.
Filing requirements based on Federal Filing Status	SVCMS should use the filing status (MFJ-IA, MFS- IA, or MCS- IA) that is most beneficial.
Miscellaneous	<p>Taxation of same-sex couples is now the same for both federal and Iowa. - There is a limitation on the amount of itemized deductions that can be claimed for certain high-income taxpayers. The calculation is done on the Iowa Itemized Deductions Worksheet, form IA104.</p> <ul style="list-style-type: none"> - Maintain increased eligibility for student loan interest deduction - Maintain increased expense amount allowed for the child and dependent care credit - Coupled with federal earned income tax credit changes - Members of the armed forces, armed forces military reserve and the national guard in an active duty status can exclude pay received from the federal government for military service performed.
Same-Sex Marriage	<p>Taxation of same-sex couples is now the same for both federal and Iowa.</p> <p>Iowa continues to develop information with respect to the tax treatment of same-sex spouses. The State's most recent statements regarding the issue are found here: Same Sex Couples Instruction</p>

[Return to Table of Contents](#)



KANSAS

Kansas Department of Revenue
Individual Income Tax
915 SW Harrison Street
Topeka, KS 66612-1588

Member of Federal/State E-file program

General Information: (785) 368-8222

IRS Processing Center: AUSTIN, TX

Website: [Kansas Department of Revenue](http://www.kdor.ks.gov)

Forms: [Forms](#)

Refund Status: 800-894-0318 or at [Refund Status](#)

Electronic Filing: Contact the electronic filing help desk 800-525-3901 or email eservices@kdor.ks.gov

E-File Information	Form KS 8453 has been eliminated! E-filing process = signature. Tax sites should inform taxpayers they need to maintain copies of returns and supporting documents for 3 years. Mail rejected returns and paper returns generally to address above.
Who must file?	<p>If you were a Kansas resident for the entire year, you must file a Kansas individual income tax return if: 1) you are required to file a federal income tax return; or, 2) your Kansas adjusted gross income is more than the total of your Kansas standard deduction and exemption allowance.</p> <p>If a resident is not required to file a federal return the resident must file if their income exceeds the following: \$5,250 for single or married filing separate; \$12,000 for married filing jointly; \$10,000 for head of household; and \$10,850 for HOH 65 or older. See table on page 3 at K-40 Instruction Booklet for information on filing amounts for older filers.</p> <p>Nonresidents must file if they receive ANY Kansas income.</p> <p>Individuals that resided in Kansas less than 12 months during the tax year are part-year residents. Part-year residents must include the dates they resided in Kansas on Form K-40 and complete Part B of Schedule S.</p>
What forms to file?	All taxpayers file Form K-40. Use Schedule S to make modifications to federal adjusted gross income. Modifications include deduction of military retired pay. Nonresidents use Schedule S to allocate income between KS sources (taxable) and non-KS sources (not taxable by KS).
Requirements for Residency	KS defines its residents as anyone who lived in KS, regardless of where employed. The SCRA precludes KS from considering military personnel living in the state solely as a result of military orders from being considered KS residents.
Exemptions	Exemption amount is \$2,250 for each exemption claimed on the federal return. Taxpayer filing as Head of Household is allowed one additional exemption on KS return.
Military Pay	<p>The active and Reserve duty service pay of military personnel is taxable ONLY by the state of legal residency, no matter where the service member is stationed during the tax year. If the home of record in military records is Kansas, and the service member has not established residency in another state, they are still a Kansas resident and all income, including your military compensation, is subject to Kansas income tax.</p> <p>If the service member is a nonresident of Kansas, but are stationed in Kansas due to military orders, they must file a Kansas return if they received income from Kansas sources. Only income from Kansas sources is used to determine the Kansas income tax due for <i>nonresident</i> military service members. Nonresident service members will subtract out the amount of their military compensation on Schedule S, line A19.</p>
Spouses and Community Property	Not a community property state. Must follow federal status – if married filing jointly, must declare both incomes, then take tax credit for taxes paid to other states at line 13 of Form K-40. If a taxpayer claims the credit for taxes paid to other state(s), must attach the tax return and supporting documents filed with the other state(s) to the Form

	<p>K-40. Differing rules apply in calculating this credit depending on whether the taxpayer is a KS resident or nonresident. See Form K-40 instruction booklet for more details – http://www.ksrevenue.org/pdf/ip14.pdf.</p> <p>MILITARY SPOUSES RESIDENCY RELIEF ACT. Kansas income for services performed by a non-military spouse of a nonresident military service member is exempt from Kansas income tax. To qualify for this exemption, the non-military spouse must be residing in Kansas solely because the military service member is stationed in Kansas under military orders. Non-military spouses of service members stationed in Kansas will subtract out their Kansas source income on Schedule S, line A19.</p>
Income Exclusions	See Schedule S for exclusions from federal adjusted gross income at Forms . Schedule S instructions are included in the K-40 instruction Booklet at K-40 Instruction Booklet .
Income Deductions	If used standard deduction on federal must use standard deduction on state. Standard deductions are as follows: single - \$3,000; married filing jointly- \$7,500; head of household- \$5,500; married filing separately \$3,750. If elected itemized on federal may take the standard or itemized deduction. Itemized deductions for tax year 2014 are reduced by 30% (except for charitable contributions, which is fully retained). Complete Part C of Schedule S to compute Kansas itemized deductions.
Capital Gains/Losses	Taxed as ordinary income. Follows federal rules in determining amounts constituting capital gains and losses.
Retirement Income	May exclude military retired pay from income. Use Schedule S, line A12 to take advantage of this exclusion. Access Schedule S instructions at http://www.ksrevenue.org/pdf/ip14.pdf .
Deadline/Extensions	Tax return must be filed and tax paid no later than April 16, 2014. Information on credit card payment Credit Card Payments and electronic payments generally at E-payments .
Special Military Processing	<p>If you qualify for deferment of taxes based on the criteria above and find yourself in one or more of the following situations, then you should complete Form KS-2848, Servicemember Mobilization Notice, and submit it to the department:</p> <ul style="list-style-type: none"> ▪ You cannot file your income tax return and pay any tax due until you return from deployment. ▪ You have an existing debt with the department for taxes due and are unable to pay while you are deployed. ▪ You have received an assessment or a set-up return notice from the department and will not be able to file your return and/or pay the tax due until you return from deployment. <p>For your convenience, Form KS-2848 is available online as a “fill-in” form.</p>
Filing requirements based on Federal Filing Status	Kansas filing status must be the same as the federal filing status*. If the federal filing status is QUALIFYING WIDOW(ER) WITH DEPENDENT CHILD, check the HEAD OF HOUSEHOLD box. If the servicemember files a joint federal return, they must file a joint Kansas return, even if one of filer is a nonresident. If separate federal returns are filed separate Kansas returns must be filed.
Miscellaneous	Use the school district on the following pages for the residence of the taxpayer on 31 Dec 2014. Non-residents do not need to list a school district. Table can be found at: http://www.ksrevenue.org/pdf/ip14.pdf .
Same Sex Marriage	Kansas law does not recognize marriage between individuals of the same sex; therefore, they may not use either filing status on Kansas income tax returns. Each taxpayer must file their Kansas return using the <i>single</i> or <i>head of household</i> filing status, whichever is applicable. See Notice 13-18 Guidance for Same Sex Couples and page 6 of K-40 Instructions .
Kansas Unified School District and County Abbreviations (Information furnished by the Kansas State Department of Education)	<p>Enter on Form K-40 the school district number for the district where you resided on December 31, 2014, even though you may have moved to a different district since then. The Unified School Districts and County Abbreviations can be found at http://www.ksrevenue.org/pdf/ip14.pdf see page 25.</p>

[Return to Table of Contents](#)



KENTUCKY

Kentucky Department of Revenue
Taxpayer Assistance
501 High Street
Frankfort, KY 40620

↪ **Member of Federal/State E-file program**

General Information: (502) 564-4581

Forms: (502) 564-4581 or via web

Web site: [KY Department of Revenue](http://www.revenue.ky.gov) [Forms](#)

IRS Processing Center: KANSAS CITY, MO (if no payment enclosed);

ST. LOUIS, MO (if enclosing payment)

Refund Status: (502) 564-1600 or www.revenue.ky.gov

E-Filing Help Desk: (502) 564-5370 [NOTE: This number for tax officers only]

E-File Information	http://www.revenue.ky.gov/etax.htm
Who must file?	The filing requirements of full-year or part-year residents is based on your family size, modified gross income, Kentucky adjusted gross income and income from self-employment. You must file if your modified gross income exceeds \$11,670 for family size 1; \$15,730 for family size 2; \$19,790 for family size 3 and \$23,850 for family size of 4 or more. If modified gross income is greater than those amounts and your Kentucky Adjusted Gross Income exceeds \$3,360 see the instructions for forms 740 & 740-NP for additional information. Taxpayers with income from self-employment must file if income is in excess of the above modified gross income thresholds based on family size of 1, 2, 3 or 4 or more.
What forms to file?	Full year residents: Form 740 or 740EZ. Use Schedule M to make KY adjustments to income. Part year and nonresidents: 740NP.
Requirements for Residency	Qualify as a KY resident if resided in the state for entire tax year. Military personnel on active duty who entered service as KY residents remain so unless and until they take steps to establish residency elsewhere. Personnel who change residency into or from KY during the tax year must file return as a part-year resident (Form 740-NP).
Exemptions	Starting with the 2010 return, service members will claim the exemption by excluding military pay when filing a Kentucky individual income tax return. If the military member has no income other than military pay, he or she would not be required to file a Kentucky income tax return. The military pay exemption applies to all Kentucky military members regardless of where the member is stationed. Kentucky income tax should no longer be withheld from checks received for military pay, beginning Jan. 1, 2010. If Kentucky income tax is incorrectly withheld from military pay in 2010, and after, the Department of Revenue will refund the tax withheld.
Death of Military Personnel Killed in Line of Duty	KRS 141.010(10)(t) exempts all income earned by military members killed in the line of duty from Kentucky tax for the years during which the death occurred and the year prior to the year during which the death occurred. The exemption applies to tax years beginning after December 31, 2001. The income exclusion applies to all income from all sources of the decedent, not just military income. The exclusion includes all federal and state death benefits payable to the estate or any beneficiaries. Amended returns may be filed for the year the soldier was killed in the line of duty and the year prior to the year of death. The amended returns must be filed within the statute of limitations period; four years from the due date, the extended due date or the date the tax was paid, whichever is later. If a combined return was filed, the exclusion would apply to the income reported in Column A or Column B of the Kentucky return attributable to the military member. If a joint return was filed, the income must be separated accordingly. Refunds will be issued in the names on the original return. Beneficiaries or estates that received death benefits that were included in a Kentucky return may file an amended return to request a refund of taxes paid on the benefit. The Department of Revenue will use the Veterans Administration definition for "in the line of duty," which states that a soldier is in the line of duty when he is in active military service, whether on active duty or authorized leave; unless the death was the result of the person's own willful misconduct.

Military Pay	Resident's military pay is exempted. Nonresidents assigned in the state protected by SCRA from tax on military income. If nonresidents have KY income due to off-duty employment, must file Form 740-NP.
Spouses and Community Property	<p>Not a community property state. Spouses may file separately even if they filed joint federal return (may be beneficial where one spouse is a resident & the other a nonresident). If one spouse itemizes, so must the other.</p> <p>Military Spouses Residency Relief Act – Spouses wages exempt from Kentucky Income tax if residing in Kentucky with military member/spouse who is stationed in Kentucky and both are residents of another state. Military spouses who fall under this law should file Form 740-NP Kentucky Individual Income Tax Nonresident or Part-Year Resident Return to request a refund of the Kentucky income tax withheld from his or her pay. The income would not be reported as taxable on the Kentucky income tax return. To assist the department in identifying those returns, please write across the top of the return MILITARY SPOUSE. For 2010, those military spouses should file a new Form K-4 with his or her employer to claim the exemption from withholding of Kentucky income tax. Please address any further questions to the Taxpayer Assistance Section at (502) 564-4581.</p>
Income Exclusions	<p>Taxpayers may exclude social security income, disability retirement income, interest from U.S. Government bonds and securities, and premiums for long-term care and health insurance. The exclusion for health care premiums does not include expenses for plans paid with pre-tax dollars. Military members may exclude all income from all sources for active duty and reserve members and officers of the Armed Forces of the United States or National Guard who are killed in the line of duty, for the year during which the death occurred and the year prior to the year during which the death occurred. For the purposes of this paragraph, all income from all sources shall include all federal and state death benefits payable to the estate or any beneficiaries. See Form 740 instruction booklet for more details: 740 Packet - Kentucky Individual Tax Booklet, Forms and Instructions, Schedule M.</p>
Income Deductions	<p>Taxpayers may itemize on KY return, even if they did not on Federal return. The 2014 standard deduction is \$2,400 for all filers. If one spouse itemizes, so must the other. If filing a joint return, only one \$2,400 deduction is authorized. An above the line deduction is authorized for overnight transportation, meals, and lodging expenses of National Guard and Reserve members who must travel away from home more than 100 miles and who must stay overnight to attend National Guard and Reserve meetings.</p> <p>For tax year 2014, the limitation on itemized deductions threshold is \$181,150 (\$90,575 if married filing separate returns). If your Kentucky adjusted gross income is above this threshold, your itemized deductions (excluding medical and dental, investment interest, losses for casualty or theft and gambling losses) will be limited. In general, if the limitation applies, itemized deductions are reduced by the lesser of: 3% of the adjusted gross income that exceeds the threshold or 80% of the allowable itemized deductions. A worksheet has been included with the Schedule A to help determine the amount of deductions you are allowed to take if you exceed the threshold.</p>
Capital Gains/Losses	Taxed as ordinary income. KY excludes from income gain on sale of KY Turnpike bonds and gain on property taken by eminent domain.
Retirement Income	May exclude up to \$41,110 of retirement income, including military retired pay, if retired after Dec. 31, 1997. If retired before Jan. 1, 1998, military pension is completely exempt. Schedule P required to declare fully exempt pension amounts, including military retired pay, and to declare retirement income in excess of \$41,110 for post-31 Dec 1997 retirements.
Deadline/Extensions	<p>Due April 15, 2015.</p> <p>Taxpayers who are unable to file a return by April 15 may request an extension. The request for the extension must be submitted in writing to the Department of Revenue on or before the due date of the return. The request must state a reasonable cause for the inability to file. Inability to pay is not an acceptable reason. Acceptable reasons include, but are not limited to, destruction of records by fire or flood and serious illness of the taxpayer. Extensions are limited to six months.</p> <p>For electronic and credit card payment options, on main KY DOR website http://revenue.ky.gov/etax.htm.</p>

Use Tax	<p>6 percent (6%) use tax may be due if you make out-of-state purchases for storage, use or other consumption in Kentucky and did not pay at least 6 percent state sales tax to the seller at the time of purchase. For example, if you order from catalogs, make purchases through the Internet, or shop outside Kentucky for items such as clothing, shoes, jewelry, cleaning supplies, furniture, computer equipment, software, office supplies, books, souvenirs, exercise equipment or subscribe to magazines, you may owe use tax to Kentucky. It is important to remember that use tax applies only to items purchased outside Kentucky, including another country, which would have been taxed if purchased in Kentucky.</p> <p>In addition to the use tax line on the sales and use tax returns (Forms 51A102 and 51A103, line 23a) and the consumer's use tax return (Form 51A113) for businesses, other options exist for individuals to report their use tax, such as:</p> <ol style="list-style-type: none"> 1. Consumer Use Tax Return - Form 51A113(O) (9K), may be filed during the year each time you make taxable purchases; or 2. You can report and pay use tax on an annual basis at the same time you file your Kentucky individual income tax return. 3. Collection of use tax is required by county clerks on tangible personal property purchased out-of-state and offered for titling or first-time registration in Kentucky. <p>Credit Against the Kentucky Use Tax Due - You may reduce or eliminate the amount of Kentucky use tax due by the amount of a different state sales tax paid on the same property to the out-of-state seller. The reduction may not exceed the amount of Kentucky use tax due on the purchase. For example, if Georgia state sales tax of 4 percent is paid, only the additional 2 percent is due to Kentucky, or if Illinois state sales tax of 6.25 percent is paid, no additional Kentucky use tax is due. Sales tax paid to a city, county or country cannot be used as a credit against the Kentucky use tax due.</p>
Special Military Processing	<p>Kentucky residents who are in the military are often granted extensions for military service when serving outside the United States. Any extension granted for federal income tax purposes will be honored for Kentucky income tax purposes. For military personnel serving in a combat zone, KY extends deadline for state return until 12 months after completion of combat zone service.</p>
Same Sex Marriage	<p>Recent United States Supreme Court decisions and the IRS Revenue Ruling issued thereafter have resulted in changes in the filing status for certain same-sex couples for federal income tax purposes. If a same-sex couple lives in Kentucky and has been married in a state that recognizes such unions, their filing status will be "married filing jointly" or "married filing separately" for Federal income tax purposes. However, this change in federal tax treatment has no effect on same-sex couples for state tax purposes at this time. In 2004, the Constitution of the Commonwealth of Kentucky was amended to prohibit the recognition of same-sex marriages. (Section 233A) Therefore, same-sex couples legally married in a different state will still be required to file separate Kentucky income tax returns. See Same-Sex Marriage Guidance.</p>

[Return to Table of Contents](#)



LOUISIANA

Louisiana Department of Revenue
P.O. Box 201
Baton Rouge, LA 70821

General Information: (225) 219-0102

✉ **Member of Federal/State E-file program**

Forms: (225) 219-2113

Refund Status: 1-888-829-3071

Web site: Louisiana Department of Revenue

Electronic Filing: (225) 219-2490 or 2492

Filing addresses:

If payment due:

Louisiana Department of Revenue
P.O. Box 3550
Baton Rouge, LA 70821-3550

All other returns:

Louisiana Department of Revenue
P.O. Box 3440
Baton Rouge, LA 70821-3440

E-File Information	Louisiana File Online
Who must file?	All residents who were required to file a federal income tax return must also file a LA income tax return. Part year and nonresidents must file a LA return if they had ANY LA-source income. Military personnel who are legal residents of LA and who are required to file a federal return must file LA return and report all income regardless of where they are stationed.
What forms to file?	Residents file Form IT-540; Part year and nonresidents file Form IT-540B.
Requirements for Residency	Qualify as a LA resident if resided in the state for entire tax year. Military personnel on active duty who entered service as LA residents remain so unless and until they take steps to establish residency elsewhere. Personnel who change residency into or from LA during the tax year must file return as a part-year resident (Form IT-540B).
Exemptions	Not taken on IT-540 (incorporated into tax table)
Military Pay	Military Pay Exclusion – R.S. 47:293(9)(e) provides an exclusion to Louisiana residents who were on active duty in the U.S. armed forces for 120 or more consecutive days. The exempt portion is the compensation earned outside of Louisiana during and after 120 plus consecutive days of active duty, up to \$30,000. Example: If on January 15, 2014, you went on active duty and continuously remained on active duty at least through May 14, 2014 (120 days) during which you served 40 days in Louisiana and the remainder outside of Louisiana, income from the 41st day forward is exempt, up to \$30,000, once you have served more than 120 consecutive days. Retain a copy of your official orders, including endorsements that establish your 120 plus consecutive days of active duty with your 2014 return. If filing electronically, bring a copy of your orders including endorsements to your tax preparer. See the instructions for Schedule E, page 25, Code 10E.
Income Exclusions	Federal retirement benefits received by federal retirees, both military and nonmilitary, may be excluded from Louisiana taxable income. Persons 65 years or older may exclude up to \$6,000 of annual retirement income from their taxable income. Taxpayers that are married filing jointly and are both age 65 or older can <u>each</u> exclude up to \$6,000 of annual retirement income. If only one spouse has retirement income, the exclusion is limited to \$6,000.

Income Deductions	<p>Federal Disaster Relief Credits - Louisiana provides a deduction for federal income taxes paid on Louisiana income. Generally, when the federal income tax liability is decreased by federal credits, the amount of the Louisiana income tax liability increases. R.S. 47:293(4)(b) expands the relief granted to Louisiana taxpayers who claimed certain disaster credits granted for Hurricane Katrina or Hurricane Rita. To avoid paying additional income tax, Louisiana taxpayers who received these federal credits may increase the amount of their Louisiana federal income tax deduction by the amount of certain disaster relief credits claimed on the 2011 federal income tax form. Louisiana Administrative Code (LAC) 61:I.601 designated the following federal credits as disaster relief credits:</p> <ol style="list-style-type: none"> 1. Employee Retention Credit 2. Work Opportunity Credit 3. Rehabilitation Tax Credit 4. Employer-Provided Housing Credit 5. Low Income Housing Credit 6. New Markets Tax Credit <p>For complete information about disaster relief credits, see LAC 61:I.601 on www.revenue.louisiana.gov/policies.</p>
Spouses and Community Property	<p>Louisiana is a community property state. Must follow federal filing status election. Exception: If spouse is a non-resident, can file MFJ or MFS; if same sex marriage – see below.</p> <p>Military Spouses Residency Relief Act provides that all wages, interest and dividends earned within Louisiana by the spouse of a servicemember is exempt from state income tax if: 1) the servicemember is present in the state in compliance with military orders; 2) the spouse is not a resident or domiciliary of Louisiana; 3) the spouse is present in the state solely to be with the servicemember. The federal Military Spouses Residency Relief Act has extended certain residency protections to spouses of military members. Under this Act, a spouse's state of residence does not change when he or she moves to a new state to be with a service- member who is under military orders to be in the new state. A spouse who is NOT a resident of Louisiana but is in Louisiana solely to be with a Louisiana stationed servicemember who is NOT a resident of Louisiana must report all Louisiana sourced income other than wages, interest, or dividends, on Form IT-540B. Income earned within or derived from Louisiana sources such as rents, royalties, estates, trusts, or partnerships is taxable to Louisiana. See Revenue Information Bulletin 10-005 for more information. If you are married and one of you is not a resident of Louisiana, you may file as a resident (Form IT-540) or a nonresident (Form IT-540B), whichever is more beneficial to you and your spouse. Resident taxpayers are allowed a credit for income tax paid to another state on nonmilitary income or on income earned by your spouse if that income is included on the Louisiana return. Use Nonrefundable Tax Credits, Schedule G, Line 1 to report taxes paid to another state.</p>
Capital Gains/Losses	Follows federal rules – uses federal adjusted gross income as basis for LA return.
Retirement Income	May exclude federal government retirement benefits, including military retired pay. Use Schedule E.
Deadline/Extensions	Due May 16, 2015.
Special Military Processing	See Spouses above
Additional Information	<p>LA charges a use tax for items purchased out-of-state for use or consumption in LA. 8% of value of the items. See the Use Tax brochure at: Use Tax</p> <p>LA residents may receive a credit against LA income tax for income tax paid to another state on nonmilitary income or income earned by the spouse, provided this income was included on LA return. A copy of the return filed with the other state must be attached to the LA return.</p>

	<p>Federal Income Tax Deduction –For certain taxpayers who file Federal Form 1040, your federal income tax liability may be decreased by the amount of the Repayment of Excess Advance Premium Tax Credit. Your income tax liability is now calculated on the Federal Income Tax Deduction Worksheet on page 21.</p> <p>Refund Options – Taxpayers will have the option to receive their refund by: (1) a MyRefund card, (2) a paper check, or (3) have your refund directly deposited. Indicate your choice by placing the appropriate number in the box. When filing a return electronically, the same options are also available to you. If you do not make a refund selection, you will receive your refund on a MyRefund Card.</p>
Same-Sex Marriages	<p>In compliance with the Louisiana Constitution, the Louisiana Department of Revenue shall not recognize same-sex marriages when determining filing status. Individuals who entered into a same-sex marriage in another state cannot file a Louisiana income tax return using a tax status of married filing jointly or married filing separately.</p> <p>In the case of same-sex individuals who are considered married for federal tax purposes:</p> <ul style="list-style-type: none"> • Each individual must file a separate single, qualified head of household or qualifying widow(er) Louisiana tax return. • Taxpayers must take the income on the federal joint tax return and allocate it between the taxpayers for use on their single, head of household, or qualifying widow(er) state tax return. • Items of income must be allocated to the taxpayer who actually earned the income. • No amended returns for past years will be permitted to change filing status. <p>See Tax Topics: Same-Sex Marriage</p>
Filing requirements based on Federal Filing Status	<p>A SVCM's LA income tax filing status must be the same status as that used on her federal income tax return, e.g. if MFS-FED then MFS-LA.</p>

[Return to Table of Contents](#)



MAINE

Maine Revenue Services
24 State House Station
Augusta, ME 04333-0024

Member of Federal/State E-file program

General Information: (207) 626-8475
Forms: (207) 624-7894 or [here](#)
Web site: [Maine Revenue Services](#)
Refund Status: (207) 626-8461 or via web at [Refund Status](#)
Practitioner Hotline: (207) 626-8458
E-File Help Desk: (207) 624-9730 [NOTE: This number is for tax officers only--not for taxpayers]

State filing addresses:

Payment enclosed:
P.O. Box 1067
Augusta, ME 04332-1067

Refund expected or no payment:
P.O. Box 1066
Augusta, ME 04332-1066

E-File Information	<p>Tax centers must retain supporting documentation for a three-year period. E-File is available through State-designated Tax-preparation companies. I-File is an online Individual Tax filing system but is limited. See website: Maine E-File</p> <p>Otherwise: Filers must mail W-2s, 1099s, and other supporting documents to Maine Revenue Services, Augusta, Maine, 04332, to the following P.O. Boxes: 1040L Refund Returns to P.O. Box 1066; 1040L Non-refund Returns to P.O. Box 1067; 1040S Refund Returns to P.O. Box 1066; 1040S Non-refund Returns to P.O. Box 1067. Mailing addresses, for rejected returns and paper returns generally, vary depending on type of form and whether a refund is anticipated or payment is required. See http://www.maine.gov/revenue/incomeestate/mailling.htm.</p>
Who must file?	<p>Residents are required to file if they were required to file a federal income tax return or taxpayer has income that is subject to Maine income tax and results in income tax liability. No need to file if your income subject to Maine income tax is less than the sum of your Maine standard deduction amount plus your personal exemption amount plus \$5,200 if filing single or married filing separately, \$7,850 if head-of-household or \$10,450 if married filing jointly. However, you must file a return to claim any refund due to you.</p> <p>Non-residents must file if they have any Maine income that results in Maine tax liability. However, non-residents are not required to file unless the number of days worked in Maine is 12 days or more and they earn or derive income from all Maine sources totaling more than \$3,000.</p> <p>Married couples where one spouse is a Maine resident and the other is not have two options: (1) file jointly as if both were Maine residents; or (2) only if the couple filed a joint federal return, file separately in Maine using Form 1040ME with Schedule NRH.</p> <p>Married couples where neither spouse is a Maine resident but one has Maine source income have two options: (1) file a joint Maine return and determine joint tax liability as non-residents using Form 1040ME with Schedule NR; or (2) the spouse with Maine source income may file as single using Form 1040ME with Schedule NRH.</p>

	<p>source income may file as single using Form 1040ME with Schedule NRH.</p> <p>Married couples where neither spouse is a Maine resident and both have Maine source income must file in same status as federal return and must use Form 1040ME with Schedule NR.</p>
What forms to file?	All taxpayers file 1040ME; Part year and nonresidents file Schedule NR or NRH to calculate apportionment of Maine and non-Maine income.
Requirements for Residency	<p>Resident is a taxpayer for whom Maine is legal residence for all of 2014. Also, persons who maintained a permanent place of abode in Maine for the entire year and spent a total of more than 183 days in Maine; or for whom domicile was Maine for part of tax year and who maintained a permanent place of abode in Maine for rest of the year and also spent more than 183 days in Maine are considered Maine residents for tax purposes.</p> <p>SCRA supersedes these rules for active duty military living in Maine solely as the result of military orders.</p> <p>Maine publishes a Guide to Residency Status, which you may access at http://www.maine.gov/revenue/incomeestate/guidance/Residency_Guide_12.htm</p>
Exemptions	Personal exemptions are \$3,950 per person.
Military Pay	<p>Except for "Safe Harbor" Residents treated as nonresidents for Maine income tax purposes (see example below), a Maine resident who enters the U.S. armed forces remains a Maine resident throughout the period of military service (even when absent from Maine on military orders) and is subject to the same filing requirements as any other Maine resident. This remains true unless you take legal action to change your residency (domicile) to another state. Example: Paul, single, is a member of the U.S. armed forces stationed in Arizona and domiciled in Maine. He lived in military housing in Arizona during all of 2014 and did not maintain a permanent place of abode in Maine at any time during the year. While on leave, he stayed with relatives in Maine for 15 days. Paul is a "Safe Harbor" resident and will be treated as a nonresident for Maine income tax purposes. Nonresident: If you are not a Maine resident, but stationed in Maine by military orders, your military income is not subject to Maine tax. However, if you earned non-military pay in Maine resulting in a Maine income tax liability, you must file Form 1040ME with Schedule NR or NRH.</p>
Spouses and Community Property	<p>Maine is not a community property state. Where one spouse is a Maine resident and the other a nonresident, each may file separate Maine returns, even if they filed joint federal return. Use Schedule NRH. Spouses who file separate federal returns must file separate ME returns in all circumstances.</p> <p>Effective November 11, 2009, the Military Spouses Residency Relief Act (MSRRA) amends the Servicemembers Civil Relief Act to provide that a spouse of a servicemember may retain residency in his home state for voting and tax purposes if he moves to another state to be with his spouse who is in the state due to military orders. For tax years beginning on or after January 1, 2010, a military spouse may claim exemption from Maine income tax withholding with respect to wages, salaries, and other compensation received for services performed in Maine as an employee if such compensation is excluded from Maine-source income under the MSRRA. To claim the exemption, the military spouse must complete Form W-4ME, line 6e, and attach supporting documents (i.e., a copy of your spouse's latest Leave and Earning Statement reflecting an assignment in Maine). You must also present your military ID (which must identify you as a military spouse) to your employer.</p> <p>The military spouse exemption claimed on Form W-4ME, line 6e automatically expires at the end of the calendar year in which it is submitted, at which time the military spouse must submit a new Form W-4ME or become subject to Maine withholding using a filing status of single with one exemption. MSRRA applies to tax years beginning on or after January 1, 2009. Therefore, military spouses whose compensation was subject to Maine</p>

	income tax withholding or estimated tax payments in 2014 may claim the withholding and estimated tax payments on their 2014 income tax returns and, if applicable, receive a refund of any overpayment. Military spouse compensation not subject to Maine income tax under the MSRRRA is claimed as an income modification deduction on 2014 Maine Form 1040ME, Schedule 1, line 2k and on related lines on Maine Schedule NR or Schedule NRH.
Income Exclusions	<p>May exclude social security benefits from income. Use Schedule 1, included with Form 1040 ME packet. Instructions can be accessed at: 2014 ME 1040 Packet</p> <p>Any pay that is excluded from Federal Adjusted Gross Income because it was earned while serving in a combat zone or hazardous duty area is also excluded from Maine income. For tax years beginning after 2002, taxpayers whose federal income tax liability is forgiven under IRC § 692 due to a combat casualty are similarly granted a waiver from Maine income tax for the same period or periods.</p> <p>Military Survivor Annuity Payments income subtraction. New law exempts from Maine individual income tax military annuity payments made to a survivor of a deceased member of the military as a result of service in the active or reserve components of the U.S. armed services under a survivor benefit plan or reserve component survivor benefit plan in accordance with 10 United States Code, Chapter 73. Applies to tax years beginning on or after January 1, 2011. 36 MRSA § 5122(2)(HH). LD 358, PL 2011, c. 138.</p>
Income Deductions	<p>May itemize or take standard deduction. Taxpayers who itemize must use Form 1040 ME Schedule 2 to adjust federal itemized amounts.</p> <p>Standard deduction amounts are as follows: single \$6,200; HoH \$9,100; MFJ \$12,400; MFS \$6,200.</p> <p>Additional deductions for dependents, see page 2 of 1040 ME instructions at: 2014 ME 1040 Booklet</p> <p>Credits: Qualified tuition and other educational expenses must attach worksheet</p>
Capital Gains/Losses	Taxed as ordinary income; follows federal rules for determining what constitutes capital gains and losses.
Retirement Income	You and your spouse (if married) may each deduct up to \$10,000 of eligible pension income* that is included in your federal adjusted gross income. Except for military retirement pay, the \$10,000 cap must be reduced by any social security and railroad retirement benefits received, whether taxable or not. 2014 ME 1040 Booklet
Filing Deadline/Extensions	<p>Due April 15, 2015. The deadline for filing Maine income tax returns and paying the taxes due is extended for 180 days after the later of: The last day you are in a combat zone, have qualifying service outside of a combat zone, or serve in a contingency operation (or the last day the area qualifies as a combat zone or the operation qualifies as a contingency operation), or the last day of any continuous qualified hospitalization for injury from service in the combat zone or contingency operation or while performing qualifying service outside of the combat zone.</p> <p>In addition to the 180 days, your deadline is extended by the number of days that were left for you to file or pay when you entered a combat zone (or began performing qualifying service outside the combat zone) or began serving in a contingency operation. If you entered the combat zone or began serving in the contingency operation before the expiration of the period of time ordinarily allowed for filing or paying, your deadline is extended by the entire period of time remaining for filing or paying at the time you entered the combat zone or began serving in the contingency operation. For example, you had 3½ months (January 1 – April 15, 2015) to file your 2014 tax return. Any days of this 3½ month period remaining when you entered the combat zone (up to or the entire 3½ months if you entered the combat zone by January 1, 2015) are added to the 180 days when determining the last day allowed for filing your 2013 tax return. See: Combat Zone Guidance</p>

Notes	<p>Child Care Credit - The credit is based on the federal Form 2441 but two different rates are used for the calculation. A larger credit is given for child care through a “Quality Child Care” provider as certified by the Maine DHHS. See the instructions in the Form 1040ME booklet and use the worksheet on the same page to calculate the credit. For a list of “Quality Child Care” providers, call (207) 624-7909.</p> <p>Earned Income Credit - 5% of the taxpayer’s federal earned income credit. To calculate, multiply the federal credit by .05. Student loan interest deducted from federal returns must be ADDED back into the ME return.</p> <p>Credit for taxes paid to other state - ME residents may claim a credit for income tax paid to another state if 1) the tax paid is directly related to income covered by the ME return and 2) the income tax paid to the other state is derived from sources in that state.</p>
Special Military Processing	None
Filing requirements based on Federal Filing Status	None
Miscellaneous	<p>If you purchased items for use in Maine from retailers who did not collect the Maine sales tax (such as businesses in other states and many mail order and internet sellers), you may owe Maine use tax on those items. The tax rate for purchases in 2014 is 5.5%. If you paid another state’s sales or use tax on any purchase, that amount may be credited against the Maine use tax due on that purchase. If you do not know the exact amount of Maine use tax that you owe, either multiply your Maine adjusted gross income from line 16 by .08% (.0008) or use the table below. NOTE: For items that cost \$1,000 or more, you must add the tax on those items to the percentage or table amount. Use Tax on items that cost more than \$5,000 must be reported on an individual use tax return by the 15th day of the month following its purchase. For additional information, visit http://www.maine.gov/revenue/salesuse/usetax/usetax.html or call (207) 624-9693.</p>
Same-Sex Marriage	<p>At the time of release of this publication Maine has not updated their web site https://www1.maine.gov/revenue/incomeestate/guidance/homepage.html---For Maine income tax purposes, same-sex couples who are legally married on the last day of tax years ending on or after December 29, 2012, must file their Maine individual income tax returns for those tax years using the filing status of either ‘married filing joint return’ or ‘married filing separate return,’ even if they filed a federal return using a filing status of ‘single’ or ‘head-of household.’ In addition, same-sex married couples filing a Maine joint return must combine the number of dependents claimed on each of their federal returns to determine the number of dependents for Maine tax purposes. To complete their Maine individual income tax return, same-sex married couples must complete a pro forma federal income tax return using the ‘married filing jointly’ or ‘married filing separately’ filing status and the exemptions, deductions and credits available for that filing status. The pro forma return determines the federal adjusted gross income which is used as the basis for determining Maine adjusted gross income. For purposes of completing the pro forma federal return, same-sex married couples should read the Internal Revenue Code, regulations, returns and related material as though federal law recognized their marital status. See Maine Income Tax Issues Related To Same-Sex Marriages.</p>

[Return to Table of Contents](#)



MARYLAND

Comptroller of Maryland Revenue
Administration Division 80 Calvert
Street
Annapolis, MD 21404

☞ **Member of Federal/State E-file program**

General Information: (410) 260-7980 (from Central Maryland) or 1-800-638-2937 (from other locations)

Website: [Comptroller](#) or [MD Tax Site](#)

Forms: [Forms](#) or email taxforms@comp.state.md.us

Refund Status: 1-800-218-8160 or (410) 260-7701; [Refund Status](#)

State filing address: Comptroller of Maryland Revenue
Administration Division 110 Carroll Street
Annapolis, Maryland 21411

E-File Help Desk: (410) 260-7980 or (800) 638-2937 or [email](mailto:taxhelp@comp.state.md.us) taxhelp@comp.state.md.us; [E-File Help](#)

E-File Information	<p>The Comptroller of Maryland now designates e-File Software Vendors' Maryland products as either Basic or Comprehensive (see Tax Alert). This applies to both business and individual income tax software packages. These designations help taxpayers and tax professionals determine which software will best fit their needs.</p> <p>The <i>Basic</i> designation is used for simple returns. Software packages designated as <i>Comprehensive</i> support all electronic forms, including Form 500CR, Amended Returns and the transmission of binary attachments (PDFs).</p> <p>For a list of e-File software vendors (for individual tax returns), see http://taxes.marylandtaxes.com/Tax_Professionals/Vendors_and_Developers/Approved_Vendors/Approved_eFile_Software_Vendors-Individuals.shtml.</p> <p>Income tax preparer requirements are available at http://taxes.marylandtaxes.com/Tax_Professionals/General_Information/Tax_Preparation_in_Maryland.shtml</p>
Who must file?	<p>Residents under 65 must file a return if they were required to file federal return or the following gross income levels are met: Single Persons (including dependent taxpayers) if income is \$10,150 or more; joint return if income is \$20,300 or more; married filing separately if income is \$3,950 or more; head of household if income is \$13,050 or more; qualifying widower if income is \$16,350 or more. Higher income levels apply to those 65 years old or older. See MD Instruction box for Returns 502 and 503 at page 1, which can be found at: http://forms.marylandtaxes.com/current_forms/Resident_Booklet.pdf</p>
What forms to file?	<p>Residents file form 502 (long form) or 503 (short form). Nonresidents file Form 505 (Maryland tax return for a nonresident individual) or 515 (Maryland tax return – Nonresident local tax)</p>

Requirements for Residency	<p>File a Maryland return if individual was resident of Maryland AND was required to file a federal return.</p> <p>You are a resident of Maryland if:</p> <ul style="list-style-type: none"> *your permanent home is or was in Maryland (the law refers to this as your domicile). <p>OR</p> <ul style="list-style-type: none"> *your permanent home is outside of Maryland, but you maintained a place of abode (that is, a place to live) in Maryland for more than six months of the tax year. If this applies to you and you were physically present in Maryland for 183 days or more, you must file a full-year resident return. <p>PART-YEAR RESIDENTS</p> <p>If you began or ended residence in Maryland during the tax year you must file a Maryland resident income tax return. See Instruction 26 at http://forms.marylandtaxes.com/current_forms/Resident_Booklet.pdf</p> <p>MILITARY AND OTHERS WORKING OUTSIDE OF MARYLAND</p> <p>Military and other individuals whose domicile is in Maryland, but who are stationed or work outside of Maryland, including overseas, retain their Maryland legal residence. Such persons do not lose Maryland residence just because of duty assignments outside of the State. Military personnel and their spouses should see Instruction 29 at http://forms.marylandtaxes.com/current_forms/Resident_Booklet.pdf</p> <p>MILITARY PERSONNEL AND THEIR SPOUSES WHO ARE LEGAL RESIDENTS OF ANOTHER STATE SHOULD SEE THE MARYLAND NONRESIDENT INSTRUCTIONS AND ADMINISTRATIVE RELEASE 1.</p> <p>Military Spouses Residency Relief Act (MSRRA) – The wages earned by a spouse of a nonresident U.S. servicemember may be exempt from Maryland income tax under the Military Spouses Residency Relief Act, when the spouse of the servicemember is not a legal resident of Maryland. The income tax withholding exemption may be claimed by filing a revised Form MW507 with their employer.</p> <p>You must also complete and attach Form MW507M (http://forms.marylandtaxes.com/14_forms/MW507M.pdf).</p>
Exemptions	<p>Exemptions are based on the lever of your Federal Adjusted Gross Income. If your income is under \$100,000, your personal exemption is \$3,200 if you are filing single, married filing separately, married filing jointly, head of household, or as a qualifying widower. If your income is between \$100,000 and \$125,000, your exemption is \$1,600 for single and married filing separately; \$3,200 for married filing jointly, head of household, or as a qualifying widower; and \$0 for dependent taxpayers. If your income is between \$125,000 and \$150,000, your exemption is \$800 if you are filing single or married filing separately; \$3,200 if you are filing married filing jointly, head of household, or as a qualifying widower; and \$0 for dependent taxpayers. If your income is between \$150,000 and \$175,000, your exemptions is \$0 if you are filing single or married filing separately; \$1,600 if you are filing married filing jointly, head of household, or qualifying widower; and \$0 for dependent taxpayers. If your income is between \$175,000 and \$200,000, your exemption is \$0 if you are filing single or married filing separately; \$800 if you are filing married filing jointly, head of household, or qualifying widower; and \$0 for dependent taxpayers. There is no exemption for income in excess of \$200,000. See instruction 10, of the resident instruction booklet at: http://forms.marylandtaxes.com/current_forms/Resident_Booklet.pdf</p> <p>PART-YEAR RESIDENTS AND MILITARY</p> <p>You must prorate your exemptions based on the percentage of your income subject to Maryland tax. See Instruction 26 at http://forms.marylandtaxes.com/current_forms/Resident_Booklet.pdf and Administrative Release 1.</p>

Military Pay	<p>If you are a legal Maryland resident and a member of the U.S. armed forces who earned military pay while in active service outside U.S. boundaries or possessions, you may subtract up to \$15,000 of that military pay from your taxable income. If your military pay exceeds \$30,000, you do not qualify for this subtraction. To compute the subtraction, follow the directions on the MILITARY OVERSEAS INCOME WORKSHEET. See instruction 13, code letter “p” in the resident instruction booklet http://forms.marylandtaxes.com/current_forms/Resident_Booklet.pdf</p>
Spouses and Community Property	<p>A military service member who is domiciled in the Maryland and whose spouse is domiciled in another state must file separate Maryland return if separate federal returns were filed. Spouses filing joint federal returns may file separate Maryland returns, or a joint Maryland resident return, in which case a <i>pro forma</i> joint Maryland nonresident return (Forms 505 and 505NR) must also be completed and submitted as an attachment to the joint resident return. See Form 502. The wages earned by a spouse of a nonresident U.S. servicemember may be exempt from Maryland income tax under the Military Spouses Residency Relief Act, when the spouse of the servicemember is not a legal resident of Maryland. Under the Federal Military Spouses Residency Relief Act, a spouse of a servicemember may be exempt from Maryland income tax on income from services performed there if (1) the servicemember is present in Maryland in compliance with military orders; (2) the spouse is there solely to be with the servicemember; and (3) the spouse maintains domicile in another state. See MD Income Tax Administrative Release 1 for guidance.</p>
Income Exclusions	<p>Taxpayers may exclude social security income.</p> <p>Maryland has a Two-Income Married Couple Subtraction, which allows a deduction of up to \$1,200 if both spouses have any income subject to MD tax and file a joint return. See the Maryland 2013 Resident instruction booklet at http://forms.marylandtaxes.com/current_forms/Resident_Booklet.pdf</p> <p>Non-resident income - if taxpayer began or ended residence in MD during the tax year, he or she may subtract the income earned while not a MD resident. Note MD uses federal adjusted gross income as the starting point for MD income tax.</p> <p>PART-YEAR RESIDENTS AND NONRESIDENT MILITARY TAXPAYERS You must adjust your standard or itemized deductions and exemptions. If you are a part-year resident, see Instruction 26. If you are a nonresident military member filing a joint return with your civilian spouse, see Administrative Release 1.</p> <p>Exclusions listed in the resident instruction booklet available at http://forms.marylandtaxes.com/current_forms/Resident_Booklet.pdf</p>
Income Deductions	<p>Maryland offers both a Standard Deduction and an Itemized Deduction. The Standard Deduction is 15% of the Maryland Adjusted Gross Income with minimums of \$1,500 and \$3,000 and maximums of \$2,000 and \$4,000 depending on your filing status. You can itemize deductions only if you itemized on your federal return, however you are not required to itemize on the Maryland return just because you itemized your federal return. (Compute the tax each way to determine the greater benefit.) The various options for how military families may file and what deductions may be claimed are now detailed exhaustively in Administrative Release 1. For deduction worksheets and explanation see the resident instruction booklet available at http://forms.marylandtaxes.com/current_forms/Resident_Booklet.pdf</p>
Capital Gains/Losses	<p>Taxed as ordinary income; follows federal rules on determining what constitutes capital gains and losses.</p>
Retirement Income	<p>A qualifying individual can subtract up to \$5,000 of military retirement income received during the tax year. To qualify, you must have been a member of an active or reserve component of the armed forces of the United States, an active duty member of the commissioned corps of the Public Health Service, the National Oceanic and Atmospheric Administration, or the Coast and Geodetic Survey, a member of the Maryland National Guard, or the member’s surviving spouse or ex-spouse. To claim the benefit, complete Form 502 and follow the instructions included in the resident tax booklet for line 13. Be sure to indicate code letter “u” on line 13.</p>

	<p>If you are 65 years of age or older (or if your spouse is totally disabled), you may qualify for Maryland's maximum pension exclusion of \$29,000 under the conditions described in Instruction 13 of the Maryland Resident Tax booklet, found at http://forms.marylandtaxes.com/current_forms/Resident_Booklet.pdf. If you are eligible, you may be able to subtract some of your taxable pension and retirement annuity income from your federal adjusted gross income. This subtraction applies only if you were 65 years of age or older or totally disabled, or your spouse was totally disabled, on the last day of the tax year; AND you included on your federal return income received as a pension, annuity, or endowment from an "employee retirement system." A traditional IRA, a Roth IRA, a simplified employee plan (SEP), a Keogh Plan or an ineligible deferred compensation plan does not qualify. You must complete the Pension Exclusion Computation Worksheet shown in Instruction 13 in the Maryland resident tax booklet referenced above. Be sure to report all benefits received under the Social Security Act and/or Railroad Retirement Act on line 3 of the pension exclusion worksheet – not just those benefits your included in your federal adjusted gross income. To receive the benefit of the pension exclusion, be sure to transfer the amount from line 5 of the worksheet to line 10 of Form 502, and complete the remainder of your return, following the line-by-line instructions.</p>
Deadline/Extensions	<p>Return is due by April 15, 2015.</p> <p>EXTENSION OF TIME TO FILE Follow the instructions on Form 502E to request an automatic extension of the time to file your 2014 return. Filing this form extends the time to file your return, but does not extend the time to pay your taxes. Payment of the expected tax due required with Form 502E by April 15, 2015. You can file and pay by credit card or electronic funds withdrawal (direct debit) at www.marylandtaxes.com. If no tax is due and a federal extension is requested, you do not need to file Form 502E or take any other action to obtain an automatic six month extension. If no tax is due and no federal extension was requested, file extension online at www.marylandtaxes.com or by phone at 410-260-7829. Only submit Form 502E if tax is due.</p> <p>COMBAT ZONE EXTENSION Maryland allows the same six-month extension for filing and paying personal income taxes for military and support personnel serving in a designated combat zone or qualified hazardous duty area and their spouses as allowed by the IRS. For more detailed information visit www.irs.gov. If affected by the extension enter 912 in one of the code number boxes to the right of the telephone number area.</p> <p>The extension applies to the filing of current tax returns, back year returns, estimated tax returns, amended returns or appeals to a Maryland Tax Court. If you are hospitalized as a result of injuries sustained in a combat zone, you qualify for the extension since hospitalization is considered as service in a combat zone. Spouses also qualify for the extension whether joint or separate returns are filed. There are two exceptions concerning hospitalization and termination of the combat zone designation. Taxpayers affected by the extension should enter code 912 in the code box near the signature area on the Maryland return.</p>
Notes	<p>Credit for Child and Dependent Care Expenses - If you were eligible for a Child and Dependent Care Credit on your federal income tax return and your income is below certain thresholds, you are entitled to a tax credit equal to a percentage of the federal credit.</p> <p>Credit for Income Tax Paid to Another State – If you have income subject to tax in both Maryland and another state, you may be eligible for a tax credit. Note: You must attach a copy of Form 502CR and also a copy of the tax return filed in the other state. If these are not attached, no credit will be allowed.</p> <p>Earned Income Credit If one-half of your federal earned income credit is greater than your Maryland tax, you may also be eligible for a refundable earned income credit. This credit is the amount</p>

	<p>by which 25% of your federal earned income credit exceeds your Maryland tax liability. Complete the REFUNDABLE EARNED INCOME CREDIT WORKSHEET (21A).</p> <p>County Tax - Counties apply income tax in Maryland as well. Legal residence within MD determines which county to enter on the return.</p>
Filing requirements based on Federal Filing Status	<p>Refer to Administrative Release 1 for exhaustive description of eligible filing status for members and their spouses. Service members may choose to file married filing separately or married filing jointly on their Maryland return regardless of the filing status on the federal return if one spouse is a resident of Maryland and the other is a nonresident. However, if you and your spouse filed separate federal returns, then you must file separate Maryland returns. See the nonresident tax guide at http://forms.marylandtaxes.com/current_forms/Resident_Booklet.pdf for more details.</p>
Miscellaneous	<p>Maryland uses a local tax rate chart (see below). On Form 502 Pg 1, enter County of residence on the last day of the taxable period.</p>
Same-Sex Marriage	<p>Legally married same-sex couples may file a joint income tax return in Maryland. Generally, each resident and each nonresident of this state shall use the same filing status used on their federal income tax return or the same filing status as if the individual had been required to file a federal income tax return. The U.S. Internal Revenue Service now allows same-sex spouses to file joint federal income tax returns. All legally married couples who file Maryland income tax returns must select their Maryland filing status under the same rules. See Individual Tax Payer FAQs.</p>

2014 LOCAL TAX RATE CHART

Subdivision	Rate	Subdivision	Rate	Subdivision	Rate
Baltimore City . . . . .	.0320	Charles County . . . . .	.0303	Prince George's County .	.0320
Allegany County . . . . .	.0305	Dorchester County . . . .	.0262	Queen Anne's County . .	.0320
Anne Arundel County. . .	.0256	Frederick County. . . . .	.0296	St. Mary's County . . . .	.0300
Baltimore County . . . . .	.0283	Garrett County . . . . .	.0265	Somerset County . . . . .	.0315
Calvert County . . . . .	.0280	Harford County . . . . .	.0306	Talbot County . . . . .	.0240
Caroline County . . . . .	.0273	Howard County . . . . .	.0320	Washington County . . . .	.0280
Carroll County . . . . .	.0304	Kent County . . . . .	.0285	Wicomico County . . . . .	.0320
Cecil County . . . . .	.0280	Montgomery County . . . .	.0320	Worcester County . . . . .	.0125

[Return to Table of Contents](#)



MASSACHUSETTS

Commonwealth of Massachusetts
Department of Revenue
100 Cambridge Street
Boston, MA 02114

✎ **Not a Member of Federal/State E-file program**

General Information: (617) 887-MDOR

Forms: (617) 887-MDOR

Web site: [Department of Revenue](#)

Refund Status: via web at [Refund Status](#)

Electronic Filing: (617) 887-5140; (617) 887-MDOR or 1-800-392-6089

State filing addresses:

2D Barcode

Form 1 and Form 1-NR/PY

Refund: Mass. DOR, PO Box 7001, Boston, MA 02204

Payment: Mass. DOR, PO Box 7002, Boston, MA 02204

Non-2D Barcode

Form 1 and Form 1-NR/PY

Refund: Mass. DOR, PO Box 7000, Boston, MA 02204

Payment: Mass. DOR, PO Box 7003, Boston, MA 02204

E-File Information	No retention requirement to store Form M-8453 for VITA centers. However, there is an Armed Forces Tax Council (all military branches) and OJAG, Code 16 (Navy) requirement to retain this form and necessary documents at military VITA centers until December 31 st of the year the return was filed.
Who must file?	Residents and part-year residents of Massachusetts who earned more than \$8,000 must file a tax return. Nonresidents whose Massachusetts gross income exceeds \$8,000 or the personal exemption to which they may be entitled, whichever is less, are required to file a Massachusetts income tax return. The prorated personal exemption is total gross income from all sources times the personal exemption allowed for their particular filing status divided by Massachusetts gross income. Nonresidents file Massachusetts Form 1 NR/PY- Nonresident/Part-Year Resident Individual Income
What forms to file?	Full year residents file Form 1. Part Year and Nonresidents file Form-1 NR/PY.
Requirements for Residency	Military personnel who entered service as Massachusetts residents remain full-year residents unless they have taken steps to establish domicile (legal residence) in another state. A person who spends more than 183 days in Massachusetts during the tax year is considered a resident for tax purposes. Note: SCRA supersedes these rules for active duty military living in Massachusetts solely as the result of military orders.
Exemptions	Personal exemptions are as follows: \$4,400 for single taxpayers (including married filing separately); \$6,800 for head of household; \$8,800 for married filing jointly. In addition, taxpayers may claim \$1,000 for each dependent (i.e., a qualifying child or a qualifying relative, but not including taxpayer and spouse).
Military Pay	Military pay earned in a combat zone is excluded from the servicemember's taxable income to the same extent as federal law provides. Income earned for active service for any month during which a member below the grade of commissioned officer served or was hospitalized as a result of injuries received during service in a combat zone is excluded from gross income; a portion of such income earned by commissioned officers is also excluded.

Spouses and Community Property	<p>Massachusetts is not a community property state. Taxpayers may file either jointly or separately - need not follow federal status. Military Spouses: On November 11, 2009, the Military Spouses Residency Relief Act (P.L. 111-97) was enacted. Under the MSRRRA, a spouse of a servicemember may be exempt from Massachusetts personal income tax on "income from services performed in Massachusetts by the spouse" if all the following are applicable: (1) the servicemember must have declared "legal residence for purposes of withholding state income taxes from military pay" in a state other than Massachusetts; (2) the servicemember is present in or near Massachusetts in compliance with military orders; (3) the spouse is in Massachusetts solely to be with the servicemember; and (4) the spouse is domiciled in the same state as the servicemember. For purposes of the 183 day rule in determining whether a servicemember or the spouse of a servicemember is a Massachusetts resident, a day spent in Massachusetts while on active duty in the armed forces of the United States is not counted as a day in the Commonwealth. Thus, a servicemember or his or her qualifying spouse are not taxable as Massachusetts residents under the 183 day rule even though they have spent more than 183 active-duty days in Massachusetts. However, in a given year, for all periods spent in Massachusetts that are not active-duty days, once the number of days spent in Massachusetts exceeds 183 days, the individuals are taxable as Massachusetts residents. If the servicemember and spouse are not subject to tax in Massachusetts, they are nevertheless subject to tax in their state of domicile, to the extent required by the law of the state of domicile.</p>
Income Exclusions	<p>Social Security income; Veterans Administration disability compensation; interest on U.S. Government obligations (bonds and securities); payments received under the Montgomery GI Bill. Compensation received for active service in a combat zone by members of the armed forces of the United States is excluded from Massachusetts gross income. Income earned for active service for any month during which a member below the grade of commissioned officer served or was hospitalized as a result of injuries received during service in a combat zone is excluded from gross income; a portion of such income earned by commissioned officers is also excluded. Designated combat zones include/have included the Persian Gulf, Kosovo, and Afghanistan.</p>
Income Deductions	<p>No standard deduction. Allowable deductions include student loan interest, alimony paid, moving expenses, college tuition, child care/disabled dependent care expenses, retirement contributions, rental expenses, commuter expenses and income deductions from a trade or business. See schedule Y for full list.</p>
Capital Gains/Losses	<p>For information on interest, dividends and certain capital gains and losses, please see 2014 Form 1 Schedule Instructions, Schedule B, pages 22-23 found here: http://www.mass.gov/dor/docs/dor/forms/inctax14/f1-nrpy/form-1-instructions-.pdf <i>Note: Once the link has appeared in your web browser, please highlight and double click the address again to refresh it if you are unable to view the document the first time.</i></p>
Retirement Income	<p>Pension income received from a contributory annuity, pension, endowment, or retirement fund of the U.S. Government, and noncontributory pension income or survivorship benefits received from the U.S. uniformed services (Army, Navy, Marine Corps, Air Force, Coast Guard, commissioned corps of the Public Health Service and National Oceanic and Atmospheric Administration) are exempt from taxation in Massachusetts.</p>
Deadlines/Extensions	<p>Returns must be filed by April 15, 2015. For filing and payment deadlines for taxpayers serving in a combat zone, including Arabian Peninsula Areas, Kosovo Area, and Afghanistan, Massachusetts follows the federal rules for granting an extension of time to file income tax returns and to pay taxes due for those serving in a combat zone, or who are hospitalized as a result of such service, during the period designated as the period of combatant activities. Extension applies to members of the armed forces, as well as individuals serving in support of the armed forces, serving in a combat zone. Extension period is for the time of service in the combat zone area or hospitalization attributable to such service plus 180 days. Extension provisions parallel the federal provisions of I.R.C. Section 7508, as amended. No interest or penalties will be charged during the extension period on taxes due for the tax year. Extension of time to file returns also applies to spouses of personnel serving in combat areas if a joint</p>

	filed. Taxpayers claiming an extension of time to file a return or pay tax under this provision of law should write "COMBAT ZONE" on the income tax envelope and on the top of the income tax return that they submit to the Department of Revenue. If filing electronically, taxpayers should write "COMBAT ZONE" next to their name, or if necessary, on one of the address lines on the form, along with the date of deployment.												
Notes	N/A												
Special Military Processing	Taxpayers ordinarily must personally sign their income tax returns, whether filing an individual return or, if married, a joint return. As an alternative, you may sign a power of attorney, authorizing a spouse, parent, or other person to act as the taxpayer's personal representative to prepare, sign and file a return on the taxpayer's behalf. To use the alternative method of filing, a signed power of attorney, either in the form of a letter or Form M-2848 (Power of Attorney and Declaration of Representative), must be attached to the return.												
Miscellaneous	<p>A Massachusetts use tax of 6.25% is due on your taxable purchases of tangible personal property purchased for use in Massachusetts on which you did not pay Massachusetts sales or use tax. These include, but are not limited to, purchases made out-of-state, on the Internet or from a catalog, where no Massachusetts sales tax was paid. The use tax does not apply to out-of-state purchases that are exempt from the sales tax (for example, food or clothing that costs \$175 or less). Examples of taxable items include electronics, books, artwork, software, CDs and DVDs, video games, carpet, antiques, computers, furniture, jewelry, cameras, appliances, and any other item that is not exempt. Generally, anyone who pays a sales or use tax to another state or territory of the United States on tangible personal property to be used in Massachusetts is entitled to a credit against the Massachusetts use tax, up to 6.25%. This credit is allowed for sales or use tax paid to another state only if that state has a corresponding credit similar to the Massachusetts credit. See TIR 03-1 for more information. Prepare and retain with your records a list of your purchases in 2014 that are subject to the Massachusetts use tax. Taxpayers may use the following table to self-report a "safe-harbor" amount of use tax based on their Massachusetts adjusted gross income. A taxpayer may pay this amount in lieu of the actual amount of use tax that would otherwise be due with respect to such purchases. Individual tax-payers electing to report use tax under this method will not be assessed additional use tax on audit, even if the actual amount of use tax due would have been greater than the amount from the schedule.</p> <p>The estimated liability applies only to purchases of any individual items each having a total sales price of less than \$1,000. For each taxable item purchased at a sales price of \$1,000 or greater, the actual use tax liability for each purchase must be added to the amount of the estimated liability from the table below.</p> <table border="1"> <thead> <tr> <th>Mass. AGI per return*</th><th>Use tax liability</th></tr> </thead> <tbody> <tr> <td>\$0-\$25,000</td><td>\$0</td></tr> <tr> <td>\$25,001-\$40,000</td><td>\$20</td></tr> <tr> <td>\$40,001-\$60,000</td><td>\$31</td></tr> <tr> <td>\$60,001-\$80,000</td><td>\$44</td></tr> <tr> <td>\$80,001-\$100,000</td><td>\$56</td></tr> </tbody> </table> <p>*From line 7 of Mass. AGI worksheet</p>	Mass. AGI per return*	Use tax liability	\$0-\$25,000	\$0	\$25,001-\$40,000	\$20	\$40,001-\$60,000	\$31	\$60,001-\$80,000	\$44	\$80,001-\$100,000	\$56
Mass. AGI per return*	Use tax liability												
\$0-\$25,000	\$0												
\$25,001-\$40,000	\$20												
\$40,001-\$60,000	\$31												
\$60,001-\$80,000	\$44												
\$80,001-\$100,000	\$56												
Same-Sex Marriage	For Massachusetts purposes, same-sex spouses have the option of filing either a Massachusetts joint return or a married filing separate return. See Personal Income Tax-FAQs .												

[Return to Table of Contents](#)



MICHIGAN

Michigan Department of Treasury
Lansing, MI 48922

Member of Federal/State E-file program

General Information: (517) 373-3200
Forms: (517) 626-4486
Web site: [MI Department of Treasury](http://www.michigan.gov/treasury)
Refund Status: (517) 636-4486
Electronic Filing: [Michigan Fast File](http://www.mifastfile.org)
State filing addresses:

Payment enclosed

Michigan Department of Treasury Lansing,
MI 48929

Refund expected or no payment enclosed:
Michigan Department of Treasury Lansing,
MI 48956

E-File Information	Tax preparers who complete 200 or more individual income tax returns are required to e-file all eligible returns. Tax sites should retain MI 8453 and all supporting documents on file for three years. Mail paper copies of rejected returns with a refund or zero balance to: Michigan Department of Treasury, Lansing, MI 48956. Mail those with balance due to Michigan Department of Treasury, Lansing, MI 48929. www.mifastfile.org .
Who must file?	File a return if you owe tax, are due a refund, or your AGI exceeds your exemption allowance. You should also file a Michigan return if you file a federal return, even if you do not owe Michigan tax. This will eliminate unnecessary correspondence from Treasury. A resident is required to file a Michigan income tax return if the federal adjusted gross income (AGI) is greater than the personal exemption amount on the Michigan income tax return (MI-1040). Part-year and nonresidents must file if they have any MI income. Exception: Residents of states having reciprocal agreement with Michigan (Illinois, Indiana, Kentucky, Ohio, Wisconsin, and Minnesota) are not required to pay tax to Michigan on income earned in Michigan. They pay tax to their states of residency. A resident of a reciprocal state who claims a refund of Michigan withholding tax must file a Schedule NR along with an MI-1040.
What forms to file?	All taxpayers file MI-1040. Part-year and nonresidents use Schedule NR to apportion income.
Requirements for Residency	Follows general residency requirements.
Exemptions	For tax year 2014, the personal exemption allowance is \$4,000, the special exemption allowance for deaf, blind, hemiplegic, paraplegic, quadriplegic, or totally and permanently disabled is \$2,500 and the exemption allowance for qualified disabled veterans is \$400. To be eligible for the additional exemption an individual must be a veteran of the active military, naval, marine, coast guard, or air service who received an honorable or general discharge and has a disability incurred or aggravated in the line of duty as described in 38 USC 101(16).

Military Pay	Michigan does not tax active duty pay. (Make sure the W-2 box entitled “military” is checked at the bottom of the screen.) Nonetheless, most interest, dividends, capital gains, and other income that a Michigan resident receives is subject to Michigan tax. If a Michigan resident, the military member should file a MI-1040 and Schedule 1 as a Michigan resident and subtract their military pay to determine Michigan taxable income to the extent it is included in adjusted gross income.
Spouses and Community Property	<p>Michigan is not a community property state. File a joint Michigan return if you filed a joint federal return. Otherwise, file either separate or joint Michigan returns. Note that under the Servicemembers Civil Relief Act, states cannot consider military income when determining the tax rate for other income earned in the state by a nonresident serviceperson or spouse. Under the Federal Military Spouses Residency Relief Act, a spouse of a servicemember may be exempt from Michigan income tax on income from services performed there if (1) the servicemember is present in Michigan in compliance with military orders; (2) the spouse is there solely to be with the servicemember; and (3) the spouse maintains domicile in another state.</p> <p>A military spouse who is a Michigan resident and plans to return to Michigan as his/her permanent home should include income earned in the other state on his/her Michigan Income Tax return. A Michigan military spouse may not claim a credit for the income taxes paid to another state. The military spouse must file a non- resident return with the other state to obtain a refund of taxes paid to that state.</p> <p>Beginning with tax year 2010, if the non-military employer of a Michigan military spouse in another state does not file Michigan withholding (and most will not), the Michigan taxpayer should make estimated payments to avoid penalty and interest for underpayment of estimates. The taxpayer may be able to request their employer(s) withhold Michigan taxes, or request that no taxes be withheld from their salary and wages for the other state.</p>
Income Exclusions	May exclude social security benefits from income.
Income Deductions	Taxpayers age 68 or older may be able to deduct part or all of their interest, dividends and capital gains that are included in AGI. For 2014, the deduction is limited to a maximum of \$10,929 for single filers or \$21,857 for joint filers. No standard deduction.
Capital Gains/Losses	Taxed as ordinary income, follows federal rules.
Retirement Income/Survivor Benefits	Military retirement benefits paid to retirees of the armed forces of the United States for services performed while a member of the armed forces are exempt from Michigan income tax. Military retirement benefits may be deducted to the extent they are included in federal adjusted gross income. As with other pensions, only the participant, or in the case of death or disability, his or her surviving spouse, may claim the subtractions. Michigan will not tax military survivor benefits that are exempt from federal income tax and are not included in federal adjusted gross income. Survivor benefits that are classified as military compensation or military retirement pay may be deducted to the extent they are included in federal adjusted gross income for the surviving spouse only.
Deadline/Extensions	<p>Deadline is April 15, 2015.</p> <p>United States military personnel serving in a combat zone on April 15, 2015, will be given 180 days after leaving the combat zone to file their federal and State tax returns and will be exempt from penalties and interest. When e-filing, service men and women serving in combat zones should enter the words "Combat Zone " in the preparer notes. When filing a paper return, print "Combat Zone" in ink on the top of page 1 of the MI-1040. Visit Treasury's Web site at www.michigan.gov/taxes for more information.</p>

Notes	Every state that has a sales tax has a companion tax for purchases made outside that state by catalog, telephone, or Internet. In Michigan, that companion tax is called “use tax,” but might be described more accurately as a remote sales tax because it is a 6 percent tax owed on purchases made outside of Michigan. Use tax is due on catalog, telephone, or Internet purchases made from out-of-state sellers as well as purchases while traveling in foreign countries when the items are to be brought into Michigan. Use tax must be paid on the total price (including shipping and handling charges). Use Worksheet 1 on page 8 to calculate your use tax and enter the amount of use tax due on MI-1040, line 23.
Special Military Processing	MI does not tax military pay. Use <i>Form MI-1040</i> and <i>Schedule 1</i> to subtract military pay. The 2014 \$400 exemption for taxpayers who either have a service-connected disability or have a dependent with a service-connected disability should be claimed on line 9c of MI-1040. This exemption may also be claimed on line 11c of the Home Heating Credit - MI-1040CR-7.
Filing requirements based on Federal Filing Status	See below.
Same-Sex Marriage	Same-sex couples who file a joint federal income tax return must continue to file income tax returns for Michigan with each individual using the single filing status. Michigan has defined marriage in the Michigan Constitution as a union of one man and one woman. Each individual who has income attributable to Michigan and who has filed a joint return with the IRS as a same-sex couple should separately report AGI for Michigan income tax as a single filer. Each individual should recalculate their federal adjusted gross income as if they had filed a single federal return, and be aware that filing as single may affect the filer’s eligibility for Michigan tax credits as well. See: Same-sex Marriage Notice .

[Return to Table of Contents](#)



MINNESOTA

Minnesota Department of Revenue
Mail Station 0010
St. Paul, MN 55146-0010

↗ **Member of Federal/State E-file program**

General Information: (651) 296-3781, (800) 652-9094

Refunds: [Refund Status](#)

(651) 296-4444 (metro)

(800) 657-3676 (elsewhere)

Web site: [Department of Revenue](#)

Electronic Filing: [E-filing Webpage](#)

State filing address:

Minnesota Individual Income Tax Mail
Station 0010
St. Paul, MN 55145-0010

You can also pay by phone at 1-800-570-3329

E-File Information	Individual that does not use a signature document- tax site must retain all supporting documents on file for one year. Income tax preparers that complete more than 10 Minnesota returns for the previous tax year are required to e-file all individual returns or pay \$5 per return.
Who must file?	If you are a Minnesota resident, you must file a Minnesota return regardless of where you were stationed during the year unless military pay is your only source of income; or your total income from other sources is less than the state minimum filing requirement of \$10,150.
What forms to file?	Taxpayers file Form M-1; Part year and nonresidents also file Schedule M1NR. Form M-1: Form M-1 ; Form M1NR: Form M1NR .
Requirements for Residency	Follows general residency requirements, but civilians who stay more than 183 days in the state, and maintain a place of abode in Minnesota, are considered residents. The civilian residency requirement does not apply to military personnel or their spouses.
Exemptions	Minnesota uses same amounts as federal return, but personal exemptions are phased out with the following adjusted gross income (\$271,750 for married filing jointly; \$226,450 for head of household; \$181,150 for single; and \$135,875 for married filing separately).
Spouses and Community Property	Minnesota is a community property state. Must follow federal filing status on Minnesota return. The Military Spouses Residency Relief Act (Public Law 111-97) was signed into law on November 11, 2009. For Minnesota income tax purposes a spouse of an active duty military member is exempt from Minnesota tax on wages and other personal service income performed in Minnesota, if all of the following requirements are met: (1) the military member is present in Minnesota in compliance with military orders; (2) the military member is a resident or domiciled in a state other than Minnesota; (3) the non-

	<p>military spouse is in Minnesota solely to be with the military member, and (4) the non-military spouse has the same state of residency or domicile as the military member.</p> <p>Note: The Minnesota 183-day residency rule does not apply to members of the military stationed in Minnesota or to their spouses. Nonresident spouses who meet the requirements should apply for exempt status by giving their Minnesota employer a properly completed Form W-4MN to prevent (or stop) Minnesota tax from being withheld from their wages.</p> <p>To claim a refund of withholding paid to Minnesota for income earned in 2014, you must file a 2014 Form M1, Minnesota Individual Income Tax Return, and Schedule M1NR, Minnesota Income of Nonresidents and Part-Year Residents. When completing Schedule M1NR, do not include the nonresident spouse's Minnesota wage income in column B. You must use the same filing status to file your Minnesota return that you used to file your federal return. If you are filing a joint federal income tax return, you must file a joint Form M1.</p>
Income Exclusions	Follows federal rules.
Income Deductions	MN uses same amounts as federal return, except does not allow state tax deductions; Taxpayers who do not itemize deductions on their federal return may deduct charitable contributions if they were in excess of \$500.
Capital Gains/Losses	Follows federal rules for income. Capital gain income from mutual funds is not exempt.
Retirement Income	Federal pensions are taxable in Minnesota. However, if you are a veteran of the U.S. military, including the National Guard and Reserves, you may qualify for a tax credit of up to \$750 for your past service. To qualify, you must have separated from military service before the end of the year and one of the following must be true: You served at least 20 years in the military (including the National Guard and reserves); You have a service-connected disability that is 100 percent total and permanent (as rated by the U.S. Department of Veterans' Affairs); or You were honorably discharged and you receive a pension or other retirement pay for service in the military. Veterans with income greater than \$37,500 are not eligible for the credit.
Nonresidents/Part-Year Residents	To determine the amount of your credit, complete the worksheet for Schedule M1C, Other Nonrefundable Credits . If you are a part-year resident of Minnesota or a nonresident, you may still qualify for the credit. When completing the worksheet for Schedule M1C, use your percentage of Minnesota income from Schedule M1NR.
Deadline/Extensions	<p>Due April 15, 2015. Extension for federal active duty military personnel: If you are an active duty military personnel in a presidentially designated combat zone or contingency operation, you may file and pay your Minnesota income taxes up to 180 days after the last day you are in the combat zone or the last day of any continuous hospitalization for injuries sustained while serving in the combat zone. When you file your Form M1, enclose a separate sheet clearly stating "Serving in a combat zone."</p> <p>If you are stationed outside the United States but are not involved in combat zone operations, you have until October 15, 2015 to file your return. However, to avoid a late payment penalty, you must pay at least 90 percent of your total tax by April 15. Then you must pay any remaining tax when you file your return or by October 15 (whichever is earlier). Penalty and interest will be assessed on any tax not paid by the regular due date. Unlike the federal rules, Minnesota does not allow an extension to pay your tax.</p> <p>Military reservists and National Guard members: Those in a combat zone get the same extension as active duty personnel serving in a combat zone. For those not in a combat zone, below are guidelines for extensions for Minnesota military reservists and National Guard members on federal active duty: If you are called to active service in the United States, you have until October 15 to file and pay your Minnesota income tax without penalty. If you are called to active service abroad, you have until 180 days after you return from abroad. When you file your Form M-1, enclose a separate sheet</p>

	<p>clearly stating “Filing under a military extension.” If you owe tax and the amount due is paid in full with the return by the extension date, no interest or late payment/filing penalties will be assessed.</p> <p>If a married couple files “married filing joint,” your spouse gets the same extension. If a tax return is filed and the liability is paid within the extension period, there will be no penalty or interest assessed on the balance due. Keep in mind that the time you can generally be audited is three and one-half years from the due date of the return or the date you file, whichever is later. If you qualify for a military extension, you do not need to file anything with the state of Minnesota prior to filing your return. When you file your Form M1, enclose a separate sheet stating that you are filing under the military extension.</p>
Special Military Processing	<p>Minnesota residents are allowed to exclude active duty military pay for services performed in Minnesota when determining if they meet the Minnesota individual income tax filing requirement.</p> <p>Use Schedule M1M. If the servicemember has nonmilitary income taxed by another state while a Minnesota resident, she may qualify for a credit on taxes paid to another state. Use Schedule M1CR.</p> <p>If you served in a combat zone or hazardous duty area any time on or after January 1, 2011, you may be eligible for a refundable credit. The military service credit for service from January 1, 2011 to December 31, 2011, will expire October 15, 2015. For service on or after January 1, 2011, the credit is equal to \$120 for each month (or part of a month) served in a combat zone or hazardous duty area. To claim the credit based on your service, complete Form M99, Credit for Military Service in a Combat Zone.</p> <p>Active duty military members who are absent from Minnesota solely for active duty are eligible for homestead status on acquired property even if the property has not been occupied as a homestead by the person or a member of their family. To qualify, the military member must notify the county assessor in the county of purchase, and must identify that their absence is due to military service. Upon return from the service, the military member must notify the assessor, and will be granted an abatement for the difference between non-homestead and homestead taxes for the current year and the preceding two years, not to exceed the time in which the person owned the property.</p> <p>If a military member dies while in active service, that member’s Minnesota income tax liability will not be imposed for that year, and any outstanding debts for proper years taxes and penalties will be abated. A claim for refund of any tax paid may be filed within 7 years from the date the return was filed for any years in which the decedent was in active service.</p>
Filing requirements based on Federal Filing Status	A servicemember’s Minnesota income tax filing status must be the same status as that used on her federal income tax return, e.g. if MFS-FED, then MFS-MN.
Miscellaneous	<p>MN charges a use tax for items totaling more than \$770 for which no sales tax was paid.</p> <p>Marriage credit, child and dependent care credit, working family credit, education credit, and long-term care insurance credit: see instructions.</p>
Same-Sex Marriage	On Aug. 29, 2013, the Internal Revenue Service issued Revenue Ruling 2013-17. This ruling concerns same-sex marriages and how they affect the filing of federal income tax returns. According to the IRS, individuals who are lawfully married under state law should file their federal tax return as married.

	<p>Minnesota legalized same-sex marriages as of Aug. 1, 2013. Now, with the IRS ruling, same-sex married couples in Minnesota will be treated the same under state and federal tax laws. Taxpayers who file their federal return as married should do the same for Minnesota.</p> <p>The IRS also ruled that it would accept, but not require, amended or original income tax returns from same-sex married couples for all open, prior tax years. Taxpayers who file an amended federal return for a prior year should also file an amended Minnesota return using the same filing status. For more information, see Minnesota Tax Information for Same-Sex Married Couples.</p> <p>The IRS also recognizes married couples who legally wed in a state that allows same-sex marriages, but now live in a state that does not recognize their marriage.</p> <p>Under the IRS ruling and Minnesota law, the term “marriage” does not include registered domestic partnerships, civil unions, or other similar formal relationships recognized under state law – whether between same-sex or opposite-sex individuals.</p> <p>For additional information, see Same Sex Marriage Guidance.</p>
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[Return to Table of Contents](#)



MISSISSIPPI

Mississippi Department of Revenue
P.O. Box 1033
Jackson, MS 39215-1033

Member of Federal/State E- file program

General Information: (601) 923-7089
Forms: (601) 923-7815
Web site: [Department of Revenue](#)
Income Tax Page: [Individual Income Tax](#)
Refund Status: (601) 923-7801; [Refund](#)
Electronic Filing: (601) 923-7001/7055

State filing addresses:

Payment enclosed:

Mississippi Department of Revenue
P. O. Box 23050
Jackson, MS 39225-3050

Refund expected or no payment:

Mississippi Department of Revenue
P.O. Box 23058
Jackson, MS 39225-3058

E-File Information	Tax sites must retain MS 8453 and all supporting documents for three years. Allows state only e-file.
Who must file?	Residents must file a MS tax return if their income exceeds the following amounts: single, \$8,300; married filing jointly, \$16,600. With either status add \$1,500 for each dependent. Part-year and nonresidents must file if they have any MS income.
What forms to file?	Full year residents file Form 80-105 ; Part year and nonresidents file Form 80-205 . See: Instructions .
Requirements for Residency	Follows general residency requirements.
Exemptions	Personal exemptions: \$12,000 for married couples filing jointly/spouse died in 2014; \$6,000 for married filing separate returns and single individuals, and \$8,000 for head of household. For additional exemptions, see page 5 of Instructions .
Military Pay	Follows federal rules.
Military Residency Status	<p>Mississippi Resident - If an individual enters the Armed Forces when he or she is a Mississippi resident, he or she does not lose Mississippi residency status, even if absent from Mississippi on military orders. These service members are subject to the same residency requirements as any other Mississippi resident and are required to file a Mississippi income tax return.</p> <p>Non-Resident - If a service member is not a Mississippi resident but is stationed in Mississippi by military orders, his or her military income is not subject to Mississippi income tax. However, if he or she has income subject to Mississippi tax, file Form 80-205 (Non-Resident Form). Mississippi does tax other income earned in this state by a service member. See also the MSRRA (below).</p>

Spouses and Community Property	<p>Not a community property state. Where one spouse is a resident and the other a nonresident, must file Form 80-205 when filing jointly or on a combined return. Need not follow federal status election- choose method (joint, combined, or separate) which allows lowest amount of tax.</p> <p>Military Spouses Residency Relief Act (MSRRA): spouses of military personnel who move to Mississippi due to the servicemember being stationed in the state due to military orders may keep their former residency for tax purposes. The spouse is entitled to a refund for any Mississippi taxes already paid in 2009. After 2009, eligible spouses should claim an exemption from Mississippi income tax withholding on a revised Form 89-350 to be filed with their employers. In order to file a return under the MSRRA: (1) Must file a joint Non-Resident Tax Form 80-205; (2) Returns must be paper file – No e-file returns; (3) Provide a copy of the Military Spouse ID card; (4) Provide a copy of the servicemember's driver's license; (5) Provide a copy of the federal form DD-2058.</p>
Income Exclusions	<p>May exclude Social Security income. Income paid to a member of the Armed Forces as additional compensation for hazardous duty pay in a combat zone (designated by the President) is exempt from Mississippi Income Tax.</p> <p>The first \$15,000 of salary received by those serving in the National Guard or Reserve forces is excluded from income. Compensation that qualifies for exclusion includes payment received for inactive duty training (monthly or special drills or meetings), active duty training (summer camps, special schools, cruises), and state active duty (emergency duty).</p>
Income Deductions	May choose to itemize or take standard deduction, regardless of federal election. Standard deductions are as follows: \$4,600 for married couples filing jointly or spouse who died in 2014; \$2,300 for married filing jointly and single individuals; \$3,400 for head of household.
Capital Gains/Losses	Follows federal rules.
Retirement Income	May exclude all retirement pay. Mississippi does not tax benefits received from U.S. Social Security, Railroad Retirement Public Welfare assistance, Veterans' Administration payments, or workers' compensation. Any portion of such income, which may be taxed under federal law, is not subject to Mississippi's income tax. Since Mississippi does not tax Social Security benefits, the deductions related to that income such as Medicare tax withheld are not allowed.
Deadline/Extensions	File on or before April 15, 2015. If you receive an extension of time to file your federal income tax return, you are automatically allowed an extension of time to file your Mississippi income tax return. You will need to attach a copy of your federal extension (federal Form 4868 or 2688) with your Mississippi income tax return when you file. An extension of time to file does not extend the time to pay any tax due. To avoid interest and penalty charges, you should pay your tax by the April 15th due date. Please contact the Office of Tax Administration at 601-923-7000 for tax assistance regarding the filing extension.
Special Military Processing	See above for MSRRA rules.
Filing requirements based on Federal Filing Status	Servicemembers should use the filing status (MFJ-MS, MFS- MS, or MCS- MS) that is most beneficial.
Miscellaneous	<p>MS requires a county/school district code entry. No foreign income exclusion.</p> <p>Does Mississippi exempt any portion of military pay?</p> <p>Yes, income paid to a member of the Armed Forces as additional compensation for hazardous duty pay in a combat zone designated by the President is exempt from Mississippi Income Tax. The first \$15,000 of salary received by those serving in the National Guard or Reserve forces is excluded from income. Compensation that qualifies for exclusion includes payment received for inactive duty training (monthly</p>

	or special drills or meetings), active duty training (summer camps, special schools, cruises), and state active duty (emergency duty.) Full time Guard pay is not allowed under this exclusion. See: http://www.dor.ms.gov/info/faqs/IndividualIncomeFAQs.html
Same-Sex Marriage	Under the Constitution (Art. 14, § 263A) and law (Miss. Code Ann. § 93-11-1(2)) of this state, we are prohibited from treating same-sex couples as married, even if married in a state that recognizes same-sex marriages. As an agency of this state, we are required to comply with the Constitution and laws of this state unless and until repealed by the Legislature or declared invalid by a final order of a Court. To date, the Constitutional provision and statute barring recognition of same-sex marriages is still the law in this state and has not been found to be invalid by any Court. See FAQ: Same Sex Marriage

Mississippi Resident County Codes

County		County		County	
Adams	01	Itawamba	29	Pike	57
Alcorn	02	Jackson	30	Pontotoc	58
Amite	03	Jasper	31	Prentiss	59
Attala	04	Jefferson	32	Quitman	60
Benton	05	Jefferson-Davis	33	Rankin	61
Bolivar	06	Jones	34	Scott	62
Calhoun	07	Kemper	35	Sharkey	63
Carroll	08	Lafayette	36	Simpson	64
Chickasaw	09	Lamar	37	Smith	65
Choctaw	10	Lauderdale	38	Stone	66
Claiborne	11	Lawrence	39	Sunflower	67
Clarke	12	Leake	40	Tallahatchee	68
Clay	13	Lee	41	Tate	69
Coshoma	14	Leflore	42	Tippah	70
Copiah	15	Lincoln	43	Tishomingo	71
Covington	16	Lowndes	44	Tunica	72
Desoto	17	Madison	45	Union	73
Forrest	18	Marion	46	Walthall	74
Franklin	19	Marshall	47	Warren	75
George	20	Monroe	48	Washington	76
Greene	21	Montgomery	49	Wayne	77
Grenada	22	Neshoba	50	Webster	78
Hancock	23	Newton	51	Wilkinson	79
Harrison	24	Noxubee	52	Winston	80
Hinds	25	Okribbeha	53	Yalobusha	81
Holmes	26	Panola	54	Yazoo	82
Humphreys	27	Pearl River	55	Non-Resident	83
Issaquena	28	Perry	56	Resident Living Out of State	90

[Return to Table of Contents](#)



MISSOURI

Missouri Department of Revenue
P.O. Box 2200
Jefferson City, MO 65105

↪ **Member of Federal/State E-file program**

General Information: (573) 751-3505

Forms: (800) 877-6881,
[Forms](#)

Web site: [Dept. of Revenue](#)

Refund Status: (573) 526-8299

Electronic Filing: (573) 751-3930

Missouri Department of Revenue Military Guide: [Military DOR Reference Guide](#)

State filing addresses: *Payment enclosed:*

Individual Income Tax
P.O. Box 329
Jefferson City, MO 65107-0329

Refund Expected

Individual Income Tax
P.O. Box 500
Jefferson City, MO 65106-0500

E-File Information	For answers to MO e-file questions see FAQ: E-File. Tax sites must retain MO 8453 and all supporting documents for four years. Mail paper copies of rejected returns to: Missouri Department of Revenue, Missouri Electronic Filing, P.O. Box 371, Jefferson City, MO, 65105.
Who must file?	Residents must file if their MO AGI is \$1,200 or more. Non-residents must file if their MO sourced income is \$600 or more.
What forms to file?	All taxpayers may use long form, MO-1040. Some may use short form MO-1040A. To apportion income between MO and other states, use MO-NRI for nonresidents or part year residents filing as nonresidents. MO-1040 Instructions Effective for the 2007 tax year and forward, military individuals who are not required to file a Missouri return can use the “ No Return Required - Military ” online form, which can be found online at http://dor.mo.gov/military . This form should be submitted to the Department by the return’s due date. (A return’s due date is normally April 15th, following the close of the taxable year.) Submitting this online form timely should prevent the Department from sending a “Request for Tax Return” notice to a military individual.
Requirements for Residency	General residency rules with the addition that anyone who spent more than 183 days of the taxable year in Missouri is considered a resident. Additionally, Missouri will consider someone a non-resident if they were domiciled in MO, but didn’t maintain permanent residence in Missouri, maintained a permanent place of abode elsewhere, and spent 30 days or less of the taxable year in Missouri.
Exemptions	Single: \$2,100; Married filing joint: \$4,200; HH: \$3,500; \$1,200 per dependent
Missouri Resident - Military	<ul style="list-style-type: none"> • <u>Stationed in Missouri</u> - If your home of record is Missouri and you are stationed in Missouri due to military orders, all of your income, including your military pay, is taxable to Missouri. If you are entering or leaving the military, Missouri is your home of record, and you spend more than 30 days in Missouri, your total income, including your military pay, is taxable to Missouri.

	<ul style="list-style-type: none"> • Stationed outside Missouri - If you: (a) maintained no permanent living quarters in Missouri during the year; (b) maintained permanent living quarters elsewhere; and (c) did not spend more than 30 days of the year in Missouri, you are considered a nonresident for tax purposes and your military pay, interest, and dividend income are not taxable to Missouri. <p>Complete Form MO-NRI and attach to Form MO-1040. If your spouse remains in Missouri more than 30 days while you are stationed outside Missouri, your total income, including your military pay, is taxable to Missouri. If your spouse is stationed with you outside of Missouri and Missouri is their state of residence, any income earned by your spouse is taxable to Missouri. If your spouse earns more than \$1,200 you must file a Missouri return (Form MO-1040).</p>
Spouses and Community Property	<p>Community property state. Must follow federal filing status election. Joint federal filers file a “combined” Missouri return on which each spouse reports own income. The Servicemembers Civil Relief Act prevents military personnel from being taxed on their military income by any state other than the state they declare as their state of residence. The Military Spouses Residency Relief Act prevents income earned by servicemembers’ spouses from being taxed by any state other than the state they declare as their state of residence.</p> <p>If you are a Missouri resident and the spouse of a military servicemember residing outside of Missouri solely because your spouse is there on military orders, any income you earn is taxable to Missouri. If you are a resident of another state and the spouse of a military servicemember residing in Missouri solely because your spouse is here on military orders, any income you earn is not taxable to Missouri. For more information regarding the Military Spouse’s Residency Relief Act and other Military related issues, visit: http://dor.mo.gov/military/</p> <p>If you are the spouse of a military servicemember, are in Missouri because the military servicemember is stationed in Missouri on military orders, and your state of residence is another state, any income earned by you is not taxable to Missouri. However, if you earn more than \$600 you must file a Missouri return (Form MO-1040) and provide verification of your state of residence. Acceptable verification may include any of the following: a copy of your 2013 state income tax return filed in your state of residence, 2014 property tax receipt, current driver license, vehicle registration, or voter identification card. You must report the military pay of the servicemember and your income on Form MO-A, Part 1, Line 9, as a “Military (Nonresident)” subtraction to your federal adjusted gross income. For additional information, please visit http://dor.mo.gov/military/.</p>
Income Deductions	If itemized on federal return may itemize or take standard deduction. If required to itemize on federal return then taxpayer must itemize on MO return. If taxpayer took standard deduction on federal then he must take standard on MO.
Capital Gains/Losses	Follows federal rules.
Retirement Income	If you or your spouse received a public, private, or military pension, social security or social security disability, complete Form MO-A, Part 3. Enter the amount from Form MO-A , Part 3, Total Exemption on MO-1040, Line 8. Attach a copy of your federal return (pages 1 and 2), Forms 1099-R, W-2P, and SSA-1099.
Deadline/Extensions	Due date is April 15, 2015.
Military Extension of Deadlines – How to Qualify	<p>The deadline for filing tax returns, paying taxes, or filing claims for refund, are automatically extended if either of the following statements is true:</p> <p>You serve in the Armed Forces in a combat zone or you have qualifying service outside of a combat zone. A qualifying service outside of a combat zone is the service in direct support of military operations in the combat zone, and the service qualifies you for special military pay for duty subject to hostile fire or imminent danger. Other</p>

Length of Military Extension	<p>qualifying services would include if you were hospitalized while serving in a combat zone, or hospitalized after serving in the combat zone and have a wound, disease, or injury that happened while serving in the combat zone.</p> <ul style="list-style-type: none"> You serve in the Armed Forces on deployment outside the United States away from your permanent duty station while participating in a contingency operation. A contingency operation is a military operation that is designated by the Secretary of Defense or results in calling members of the uniformed services to active duty (or retains them on active duty) during a war or a national emergency declared by the President or Congress. <p>Your deadline for taking actions with the Missouri Department of Revenue is extended for 180 days after the last day you are in a combat zone, have qualifying service outside of the combat zone, or serve in a contingency operation (or the last day the area qualifies as a combat zone or the operation qualifies as a contingency operation). In addition to the 180 days, your deadline is extended by the number of days that were left for you to take action with the Missouri Department of Revenue when you entered a combat zone (or began performing qualifying service outside the combat zone) or began serving in a contingency operation. If you entered the combat zone or began serving in the contingency operation before the period of time to take the action began, your deadline is extended by the entire period of time you have to take the action.</p>
Special Military Processing	<p>Servicemembers who: (1) did not maintain a home in Missouri, (2) maintained a home outside of Missouri, and (3) were not physically present in Missouri for more than 30 days are considered non-residents for tax purposes, and their military pay, interest, and dividend income are not taxable to Missouri. Enter MO in the NR field of the <i>State Information</i> section of the <i>Main Info</i> page, and fill out FORM MO-NRI. Military who are stationed in MO but not required to file a return must complete Form MO-NRI and sign the back. See http://dor.mo.gov/forms/MO-NRI_2013.pdf <i>Note: Once the link has appeared in your web browser, please highlight and double click the address again to refresh it if you are unable to view the document the first time.</i></p>
Filing requirements based on Federal Filing Status	<p>A servicemember's MO income tax filing status must be the same status as that used on her federal income tax return, e.g. if MFS-FED, then MFS-MO. However, see below for exception.</p>
Miscellaneous	<p>Consumer Use Tax: Use tax is imposed on the storage, use, or consumption of tangible personal property in this state. You must pay consumer's use tax on tangible personal property stored, used, or consumed in Missouri unless you paid tax to the seller or the property is exempt from tax. If an out-of-state seller does not collect use tax from the purchaser, the purchaser is responsible for remitting the use tax to Missouri. A purchaser is required to file a use tax return if the cumulative purchases subject to use tax exceed \$2,000 in a calendar year. Use tax is computed on the purchase price of the goods. Use Form 4340, Consumer's Use Tax Return. Please refer to the Department's web site for additional information:</p>
Same-Sex Marriage	<p>Same-sex couples legally married in a state that authorizes such marriages, who file a joint federal income tax return must file a combined income tax return with the State of Missouri. See Missouri Executive Order 13-14.</p>

[Return to Table of Contents](#)



MONTANA

Montana Department of Revenue
P.O. Box 5805
Helena, MT 59604

Member of Federal/State E-file program

General Information: (406) 444-6900
Forms: (406) 444-6900; [Forms](#)
Web site: [Department of Revenue](#)
Refunds: (406) 444-9840
Electronic Filing: (406) 444-3627; [Online Services](#)

State filing addresses:

Payment enclosed:
Montana Department of Revenue
PO Box 6308
Helena, MT 59604

Refund expected or no payment:
Montana Department of Revenue
PO Box 6577
Helena, MT 59604

E-File Information	MT Direct File is FREE. You can file your Montana individual income tax return directly without signing up for an account. Taxpayer Access Point (TAP) is FREE. After you sign up for account access, you can view your Montana tax information, file your tax return, pay your taxes and much more. (TAP is only available if you have filed previously in Montana.) Both TAP and MT Direct File can be accessed via www.revenue.mt.gov . Tax sites should give MT 8453 and all supporting documents to clients for safekeeping for 5 years. Do not mail the MT 8453 to the state. If a return is rejected, please call (406) 444-6957 for assistance.		
Who must file?	If you are a resident, non-resident, or part-year resident, you have to file a Montana individual income tax return when you have Montana source income and your federal gross income, excluding unemployment compensation, is equal to or greater than the corresponding amounts that are identified in the chart:		
	If your filing status is...	AND at the end of 2014 you were...	THEN you have to file a tax return if your federal gross income, excluding unemployment compensation was at least...
	Single, or married filing separately	Under 65	\$4,370
		65 or older	\$6,700
	Head of household	Under 65	\$4,370
		65 or older	\$6,700
	Married filing jointly with your spouse	Both under 65	\$8,740
		One spouse 65 or older	\$11,070
		Both spouses 65 or older	\$13,400
<i>You are entitled to an additional exemption if you or your spouse is blind. Increase your federal gross income by \$2,330 to determine if you are required to file.</i>			
What forms to file?	All taxpayers may use Form 2 . Full year residents may use Form 2M.		
Requirements for Residency	Follows general residency requirements. You are a resident of Montana for individual income tax purposes if you live in Montana or if you maintain a permanent home in Montana. A permanent home in Montana means a dwelling place you habitually use as your home, whether or not you own it and whether or not you may someday leave. You do not lose your Montana residency if you leave the state temporarily with the intention of returning. Your Montana residency is lost when you move outside of Montana with no intention of returning. Unless there is a specific exception under Montana law, if you establish Montana residency for any other purpose, you are considered a Montana resident for income tax purposes.		

Exemptions	Personal exemptions are \$2,330 per person see line 44 of Form 2 .
Military Pay	Military salaries paid for active duty in the regular armed forces received under Title 10 is excluded from Montana adjusted gross income. Must attach copy of orders. Separation pay is not considered a “wage” paid for active duty in the regular armed forces and is not exempt from Montana source income. Note that under the servicemembers Civil Relief Act, states cannot consider military income when determining the tax rate for other income earned in the state by a nonresident serviceperson or spouse.
Spouses and Community Property	Not a community property state. When one spouse is a resident and the other a non-resident, must use “married filing separately” status. Note that under the servicemembers Civil Relief Act, states cannot consider military income when determining the tax rate for other income earned in the state by a nonresident serviceperson or spouse. Under the Federal Military Spouses Residency Relief Act, a spouse of a servicemember may be exempt from Montana income tax on income from services performed there if (1) the servicemember is present in Montana in compliance with military orders; (2) the spouse is there solely to be with the servicemember; and (3) the spouse maintains domicile in another state.
Income Exclusions	Complete social security worksheet to see if any social security payments are excludable. See Worksheet VIII of Form 2 .
Income Deductions	To calculate standard deductions complete Worksheet V on page 46 of Form 2 . To figure itemize deductions complete Schedule III, on page 23 of Form 2 .
Capital Gains/Losses	Same as reported on federal forms. 2% Capital Gains Tax Credit.
Retirement Income	May exclude up to \$3,980 of retirement pay- phased out over \$35,190 gross income. Please see Worksheet IV of Form 2 .
Deadline/Extensions	Due April 15, 2015. Montana law follows federal law with respect to the time allowed for filing a return. Therefore, the extension of time to file your Montana tax return is the same for filing your federal tax return. If you are serving in a combat zone or in a contingency operation, you (and/or your spouse) can extend the filing of your Montana tax return for up to 180 days after your last day in a combat zone. If you are filing your tax return under this provision, clearly write on the top of Montana Form 2, using red ink, “combat zone or contingency operations extension,” and file your tax return within 180 days after your last day in a combat zone. If you file within the 180 days, you are not assessed any penalties or interest.
Special Military Processing	MT resident SVCMS may subtract from their FED AGI their basic, special, and incentive pay on line 8. Paper file, and attach copy of orders.
Filing requirements based on Federal Filing Status	SVCMS may choose to file MFS-MT or MFJ-MT regardless of his filing status on the federal return.
What’s New	Unlocking State Lands Beginning with the 2014 tax year, the Unlocking State Lands program allows a landowner to enter into a contractual agreement with the Montana Department of Fish Wildlife and Parks to provide public recreational access where no legal public access currently exists. The landowner may receive an annual tax credit in the amount of \$500 per agreement (up to a maximum of \$2,000 tax credit per year) for allowing such access. For additional information, please refer to fwp.mt.gov .
Same-Sex Marriage	Legally married same-sex couple must file their Montana income tax returns as married for 2014 and every year after that until the marriage is legally dissolved. Couples who were married prior to 2014 may amend prior filings for any year they were married that is still open under the statute of limitations. Montana law provides for a five-year statute of limitations so amendments to the 2009 tax year can be made until April 15, 2015. See: Same Sex Filing Status FAQ

[Return to Table of Contents](#)



NEBRASKA

Department of Revenue
301 Centennial Mall South
P.O. Box 94818
Lincoln, NE 68509-4818

 **Member of Federal/State E-file program**

General Information: (800) 742-7474
Forms: [Forms](#)
Web site: [Department of Revenue](#)
Refund Status: (402) 471-5729 and 800 742-7474
[Refund Status](#)
E-file help desk: (402) 471-5805

State filing addresses:

Payment enclosed:

Nebraska Department of Revenue
P.O. Box 98934
Lincoln, NE 68509-8934

Refund expected or no payment:

Nebraska Department of Revenue
P.O. Box 98912
Lincoln, NE 68509-8912

E-File Information	Nebraska Online Services . However, there is an Armed Forces Tax Council (all military branches) and OJAG, Code 16 (Navy) requirement to retain this form and necessary documents until December 31 st of the year the return was filed.
Who must file?	Residents must file if they were required to file a federal return, or if they have more than \$5,000 in Nebraska adjustments to federal income. Nonresidents must file if they had any income derived from or connected with Nebraska sources.
What forms to file?	All taxpayers use Form 1040N . Partial-year residents also file Nebraska Schedule III .
Requirements for Residency	Follows general residency rules, except that persons present in the state for more than six months are part-year residents for tax purposes.
Exemptions	The personal exemption credit for tax year 2014 is \$128 per exemption. See Line 19, Form 1040N.
Military Pay	Active duty military pay received by the nonresident military servicemember is exempt from Nebraska Tax by the Servicemembers Civil Relief Act. See NE Income Tax for Military Servicemember's Information Guide. Revenue Ruling 22-04-01 .
Spouses and Community Property	<p>Not a community property state. Must use same filing status as federal return unless the one spouse is a non-resident. In this case if they file federal MFJ they may choose between filing MFJ or MFS.</p> <p>Under the Federal Military Spouses Residency Relief Act, a spouse of a servicemember may be exempt from Nebraska income tax on income from services performed there if (1) the servicemember is present in Nebraska in compliance with military orders; (2) the spouse is there solely to be with the servicemember; and (3) the spouse is a legal resident of the same state as the servicemember. See: Military Members FAQ</p>

	<p>Qualified spouse may be due a refund of Nebraska income tax withheld in 2014. To receive this refund of Nebraska tax, a NE income tax return, Form 1040N, must be filed, along with a Schedule III – Computation of NE Tax for Nonresidents and Partial-Year Residents Only. On line 65 of Schedule III, write “Exempt Nonresident Military Spouse,” and enter zero as the amount of Nebraska source income.</p> <p>Qualified spouses must complete and file the Nebraska Nonresident Employee Certificate for Allocation of Withholding Tax, Form 9N, with their employers. On Form 9N, check the box certifying that they are a qualified spouse. If the employer has done any withholding for 2013, an adjustment can be made on a future paycheck to refund this prior withholding. The form can be accessed at: Form 9N.</p> <p>If claiming exemption from withholding, the Form 9N is effective for one calendar year. A new Form 9N must be completed and given to the employer each year to maintain exempt status for the following tax year. If, during the year, the spouse no longer meets the requirements for exemption, the spouse must complete a new Form 9N.</p>
Standard Deductions	All taxpayers are allowed the larger of the Nebraska standard deduction or federal itemized deduction, minus state and local income tax claimed on Federal Schedule A. See: Page 8 of Form 1040N Booklet .
Capital Gains/Losses	Taxed as ordinary income. Follows federal rules.
Retirement Income	Taxed as ordinary income. Follows federal rules.
Deadline/Extensions	<p>Deadline is April 15, 2015. Nebraska Extension of Time. The Department accepts the federal extension of time to file. It is only necessary to file a Nebraska extension of time if you are making a tentative tax payment or when a federal extension is not filed. A six-month extension to file Form 1040N may only be obtained by:</p> <ol style="list-style-type: none"> 1. Attaching a copy of a timely-filed Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, Federal Form 4868, to the Nebraska return when filed; 2. Attaching a schedule to your Nebraska return listing your federal confirmation number and providing an explanation that you received an automatic federal extension by making a payment of your federal estimate of tax due using a credit card; 3. Filing a Nebraska Application for Extension of Time, Form 4868N, on or before the due date of the return, when you need to make a tentative Nebraska payment or when a federal extension is not being requested; or 4. Attaching a copy of the statement or letter submitted with your federal return requesting the automatic extension of time to file for a U.S. citizen residing outside the U.S. or Puerto Rico, to the Nebraska return when filed.
Special Military Processing	Check the box “Active Military” on Form 1040N if taxpayers or spouse are active military servicemembers at any time during the tax year (including National Guard or Reserve personnel called to active duty). Taxpayers receiving combat pay have the same extended due date for filing a Nebraska return as for the federal return.
Filing requirements based on Federal Filing Status	A NE income tax filing status must be the same status as that used on her federal income tax return (e.g. if MFS-FED then MFS-NE), unless a joint federal return was filed and the residency status of the two spouses is different.

Miscellaneous	<p>Nebraska law requires that if sales tax is not collected by the seller on any taxable sale, the purchaser must remit the tax directly to the state. When remitted by the purchaser, the tax is called use tax. The same items and services that are subject to Nebraska and local sales taxes are subject to Nebraska and local use taxes. If the item purchased is delivered to a Nebraska address, it is subject to sales or use tax on the total purchase price which includes any shipping, handling, and delivery charges. The use tax rate is exactly the same as the state and local sales tax rate where you reside in Nebraska. Individual state and local use tax may be reported and paid on line 38 of the Form 1040N; or by using the Nebraska and Local Individual Use Tax Return, Form 3.</p> <p>Nebraska Individual Income Tax Booklet: Form 1040N Booklet</p>
Same-Sex Marriage	<p>A same-sex marriage is not recognized under the Nebraska Constitution. Individuals in a valid same-sex marriage for IRS purposes must file their Nebraska individual income tax returns separately using the single or, if qualified, head of household filing status. Only one individual per household may use the head of household filing status. See: Same Sex Marriage FAQ.</p>

[Return to Table of Contents](#)



NEVADA – NO STATE INCOME TAX

Department of Taxation

1550 College Parkway, Suite 115

Carson City, Nevada 89706

Phone (775) 684-2000 Fax (775) 684-2020

Office Hours: 08:00-17:00

Call Center Phone (866) 962-3707

Call Center Hours of Operation: 08:10-11:50; 13:00-16:45 PCT

Website: [Nevada Department of Taxation](http://www.tax.nv.gov)

[Return to Table of Contents](#)



NEW HAMPSHIRE – NO STATE EARNED INCOME TAX

NH Department of Revenue Administration
109 Pleasant Street
Concord, New Hampshire 03301
Phone: 603-230-5000; Fax: 603-230-5945

Website: [NH Department of Revenue](#)

Special Military Processing None

**Filing requirements based
on Federal Filing Status** None

Single A resident SVCM must file if she/he has interest / dividend income over \$2,400. The return is due on April 15, 2015.

Married A resident SVCM must file if she/he has interest / dividend income over \$4800 (MFJ) or \$2400 (MFS). The return is due on April 15, 2015.

Miscellaneous Call Central Taxpayer Services at (603)-230-5920 with questions.

[Return to Table of Contents](#)



NEW JERSEY

State of New Jersey Department of the Treasury
Division of Taxation
P.O. Box 240
Trenton, NJ 08695-0240

Member of Federal/State E-file Program

General Information: (609) 292-6400

Website: [Division of Taxation](http://www.njwebfile.com/)

Refunds: (800) 323-4400 (in state); (609) 826-4400 automated and 609-292-6400 Live person

Electronic Filing: (609) 633-1132

Forms: [Forms](#)

State filing addresses:

Payment enclosed:

State of New Jersey Division of Taxation
Revenue Processing Center
PO Box 111
Trenton, NJ 08645-0111

Refund expected or no payment:

NJ Division of Taxation
Revenue Processing Center
PO Box 555
Trenton, NJ 08646-0555

E-File Information	NJ WebFile (http://www.njwebfile.com/) is a free means of e-filing full-year resident returns. Retain Form NJ-8879 and supporting documents for a period of three years.
Who must file?	If you are a resident of New Jersey, you must file Form NJ-1040 for tax year 2014 if your income for the entire taxable year from all sources, including your military pay, is more than \$20,000 (\$10,000 if filing status is single or married/CU, filing separate return). If you are a nonresident you are required to file Form NJ-1040NR if you have earned income from New Jersey sources other than your military pay and your income for the entire taxable year from all sources, not including your military pay, is more than \$20,000 (\$10,000 if filing status is single or married/CU, filing separate returns). There are no part-year tax returns. Part-year residents must use Form NJ-1040, and part-year nonresidents must use Form NJ-1040NR. NJ-1040 Instruction booklet: NJ-1040
What forms to file?	Full year and part year residents file Form NJ-1040; nonresidents file Form NJ-1040NR. Part-year residents who had NJ income while a nonresident of NJ may have to file both forms. (See Above).
Requirements for Residency	<p>A member of the Armed Forces whose home of record (domicile) is outside of New Jersey does not become a resident of the State when assigned to a duty station in New Jersey. He or she is a nonresident for income tax purposes.</p> <p>If your home of record (domicile) was New Jersey when you entered the service, you remain a resident of New Jersey for income tax purposes, <i>unless you qualify for nonresident status</i> (see below). Your domicile does not change when you are temporarily assigned to duty in another state or country.</p> <p>Military personnel who are domiciled in New Jersey, but who meet all three of the following conditions for the entire year, are considered nonresidents for income tax purposes: 1) You did not maintain a permanent home in New Jersey; and 2) You did maintain a permanent home outside of New Jersey; and 3) You did not spend more than thirty days in New Jersey during the taxable year.</p> <p>If you are a member of the Armed Forces whose home of record (domicile) is New Jersey, you are not considered to be maintaining a <i>permanent home outside of New</i></p>

	<p><i>Jersey</i> if you are residing on shipboard or in barracks, billets, or bachelor officer quarters. However, if you pay for and maintain, either by out-of-pocket payments or forfeiture of quarters allowance, an apartment or a home (either owned or rented) outside New Jersey, such facilities <i>constitute a permanent home outside of New Jersey</i>.</p>
Exemptions	<p>Personal exemptions are \$1,000 per adult, and \$1,500 per dependent. Prorate these amounts if part-year resident.</p>
Military Pay	<p>Follows federal rules; NJ will not consider military income when determining the tax rate for other income earned in NJ by a nonresident serviceperson or spouse. When completing a NJ nonresident return, Form NJ-1040NR, nonresident servicepersons do not report military pay on the wages line. (See: http://www.state.nj.us/treasury/taxation)</p>
Spouses and Community Property	<p>Not a community property state. Nonmilitary spouses/civil union partners whose domicile is New Jersey are residents for income tax purposes unless they meet the three qualifications for nonresident status. When a nonmilitary spouse/civil union partner who is a resident had income during the year, he or she must file a resident return.</p> <p>Beginning with tax year 2009, Federal law (Military Spouses Residency Relief Act, P.L. 111-97) allows a military servicemember's nonmilitary spouse/civil union partner to keep a tax domicile while moving from state to state, as long as he or she moves into a state to be with a spouse/civil union partner who is in the state on military orders. Consequently, if a nonmilitary spouse/civil union partner was not domiciled in New Jersey at the time the couple married or entered into a civil union, he or she is not considered a resident of New Jersey if:</p> <ul style="list-style-type: none"> ▪ The principal reason for moving to this State was the transfer of the military spouse/civil union partner; and ▪ The nonmilitary spouse/civil union partner maintains a domicile in another state; and ▪ It is the nonmilitary spouse's/civil union partner's intention to leave New Jersey when the military spouse/civil union partner is transferred or leaves the service. <p>Under the Military Spouses Residency Relief Act, a nonmilitary spouse/civil union partner who meets these requirements is not subject to New Jersey gross income tax on income (wages) earned from services performed in New Jersey. However, such nonresident civilian spouse/civil union partner is subject to tax on all other types of income earned from New Jersey sources (e.g., gain from sale of property located in New Jersey or income from a business, trade, or profession carried on in this State).</p> <p>A spouse/civil union partner whose wages are exempt from New Jersey gross income tax may claim an exemption from New Jersey income tax withholding by filing Form NJ-165, Employee's Certificate of Nonresidence in New Jersey, with their employer. He or she must notify the employer if conditions for the withholding exemption no longer apply. If New Jersey income tax was erroneously withheld from your wages or you erroneously made estimated tax payments, you must file a New Jersey nonresident return (Form NJ-1040NR) to obtain a refund.</p> <p>However, a nonresident civilian spouse/civil union partner who lives outside New Jersey is subject to New Jersey gross income tax on wages earned in this State and may not use Form NJ-165 to claim exemption from New Jersey gross income tax withholding on wages earned in this State. The New Jersey wages, as well as any other income from New Jersey sources (e.g., income or gain from sale of property located in New Jersey), must be reported on Form NJ-1040NR.</p> <p>In general, taxpayers must use the same filing status for New Jersey gross income tax purposes as for Federal income tax purposes, unless they are a civil union couple. A</p>

	<p>married couple who files a joint Federal income tax return must file a joint New Jersey income tax return. However, an exception exists where one spouse/civil union partner is a New Jersey resident and the other is a nonresident for the entire year. In this case, the resident may file a separate return unless both agree to file jointly as residents. If a joint resident return is filed, their joint income will be taxed as if both were residents.</p> <p>If you are a resident of New Jersey, you (and your military spouse/civil union partner if he or she is also a resident) must file a resident return (Form NJ-1040) if your income for the entire taxable year from all sources, (including military pay of your spouse/civil union partner if filing a joint return), is more than \$20,000 (\$10,000 if filing status is single or married/civil union partner, filing separate return). If you are a nonresident, you (and your military spouse/civil union partner if she or she is also a nonresident) are required to file a nonresident return (Form NJ-1040NR) if you (or your spouse/civil union partner) have earned income from New Jersey sources other than military pay and your income for the entire taxable year from all sources, not including military pay, is more than \$20,000 (\$10,000 if filing status is single or married/civil union partner, filing separate return).</p> <p>New Jersey source income does not include income (wages) from services performed in New Jersey by a civilian spouse/civil union partner who qualifies as a nonresident under the Military Spouses Residency Relief Act. Please see this website for more information: Nonmilitary Spouses and Civil Union Partners of Military Members.</p>
Income Exclusions	May exclude social security income, New Jersey lottery winnings of \$10,000 or less.
Income Deductions	No standard deduction; may deduct certain medical expenses, qualified Archer medical savings account (MSA) contributions, health insurance costs of the self-employed, alimony or separate maintenance payments, qualified conservation contributions, and a health enterprise zone deduction on your income tax return. .
Capital Gains/Losses	Taxed as ordinary income. Follows federal rules on sale of principal residence. Cannot report a net loss on NJ return; a loss in one category can only apply against other income within the same category. Therefore, a loss will equal a "zero" entry on the NJ-1040.
Retirement Income	Military retirement pay is not taxable. Exclusion amounts for other plans are \$20,000 (filing status married, filing joint return), \$10,000 (filing status married/CU partner filing separate return), and \$15,000 (filing status single, head of household, or qualifying widow(er)).
Changes for 2014	<p>Property Tax Deduction/Credit</p> <p>Homeowners applying for the property tax deduction/credit must enter new information on Lines 37b and 37c of the 2014 resident return, Form NJ-1040. These residents must report the following information about the principal residence they owned and occupied on December 31, 2014: block number, lot number, and qualifier (condominiums only) for the property, and county/municipality code for the location of that residence. Those who were not homeowners on December 31 must provide information for the last home they owned and occupied in New Jersey during 2014. In addition, homeowners must fill in the oval on Line 37c if they completed Worksheet F-1, which can be found in the instructions for Form NJ-1040, to calculate the total property taxes paid amount for Line 37a.</p> <p>Note: Eligibility requirements, including income limits, and benefits available under this program are subject to change. Information for 2012 will be posted on the Division's Web site as it becomes available.</p>
Deadlines/Extensions	<p>Due 15 April 2015. A person on active duty with the Armed Forces of the United States who cannot file timely because of distance, injury or hospitalization as a result of this service, will automatically receive a six-month extension by enclosing an explanation with the return when filed.</p> <p>New Jersey automatically extends the deadline for filing tax returns, paying taxes, filing claims for refunds, and the taking of other actions related to State income tax for</p>

	<p>individuals serving in the US Armed Forces and civilians providing support to the Armed Forces in a "combat zone" or a "qualified hazardous duty area." The deadline for filing returns, making payments, or taking any other action is extended for 180 days after the individual leaves the combat zone, or 180 days from the last day of any continuous qualified hospitalization for an injury sustained in the combat zone. The extension for service in a combat zone or qualified hazardous duty area is also granted to a spouse who files a joint return. Must enclose a letter of explanation at the time the return is filed. See: Military Extensions</p>
Special Military Processing	<p>SVCMs who: (1) did not maintain a permanent home in NJ; (2) maintained a permanent home outside of NJ; and (3) were not physically present in NJ for more than 30 days during the taxable year, are considered NRs for tax purposes. SVCMs who resided on shipboard or in barracks, billets, or BOQ are not considered to have maintained a permanent home outside of NJ. However, if the SVCM paid and maintain, either out-of-pocket or through BAH, an apartment or a home (either owned or rented) outside NJ, such facilities constitute a permanent home outside of NJ. NRs are taxed only on the income they receive from NJ sources.</p> <p>When a member of the US Armed Forces dies while on active duty in a combat zone or qualified hazardous duty area or as a result of wounds, disease, or injury incurred while so serving, no income tax is due for the year in which the death occurred, nor for any earlier years served in the combat zone or qualified hazardous duty area.</p> <p>If, while serving in a combat zone or qualified hazardous duty area a member of the US Armed Forces becomes a prisoner of war or is officially declared to be "missing in action" that person is deemed to be serving in the combat zone or qualified hazardous duty area as long as he or she retains that status for military purposes.</p> <p>See: Military Information Page</p>
Same-Sex Marriage/ Civil Unions	<p>Partners in a civil union recognized under New Jersey law must file their New Jersey income tax returns using the same filing statuses accorded spouses under New Jersey Gross Income Tax Law. Civil union partners may not use the filing status single. Any reference in this booklet to a spouse also refers to a spouse that entered into a valid same-sex marriage in another state or foreign nation and a partner in a civil union (CU) recognized under New Jersey law. More information on civil unions, including legally sanctioned same-sex relationships established outside New Jersey, can be found on the Division's website (www.state.nj.us/treasury/taxation/). Also see: NJ-1040 Instructions.</p>

[Return to Table of Contents](#)



NEW MEXICO

Taxation and Revenue Department
1100 South St. Francis Drive
Santa Fe, NM 87504-0630

Member of Federal/State E-file program

General Information: (505) 827-0951
Forms: (505) 827-2206; [Forms](#)
Web site: [Taxation and Revenue Department](#)
Refunds: (505) 827-0827
Electronic Filing: (505) 827-0827

State filing address:

When requesting a Refund mail to:
NM Taxation and Revenue Department
P. O. Box 25122
Santa Fe, New Mexico 87504-8390

When making a payment mail to:
NM Taxation and Revenue Department
P. O. Box 8390
Santa Fe, New Mexico 87504-5122

E-File Information	Tax sites must retain PIT-8453 and all supporting documents for three years.
Who must file?	Full year residents who have to file a federal return must file a New Mexico return. Part year and nonresidents who have any NM-source income or loss of income must also file a return.
What forms to file?	All taxpayers file Form PIT-1. May also need PIT-ADJ to figure additions to income and deductions. Part year and nonresidents must also file Schedule PIT-B to apportion their income. New Mexico honors any federal extension of time to file that you have. You do not need to request a separate state extension if you already have a federal extension. If you require additional time than what is granted at the federal level, you must file a New Mexico extension using Form RPD-41096, Extension of Time to File. Extension to File
Requirements for Residency	Follows general residency rules. Anyone who spends at least 185 days in New Mexico is considered a resident of NM except military members who are domiciled outside the state and do not intend to become NM residents. Spouses of military service members who move into New Mexico solely to be with their spouses who are on military orders may keep their out-of-state residency status and source their non-military wages, salaries, tips etc. to their state of residence.
Exemptions	NM uses amounts from federal return. See PIT-ADJ (Schedule of Additions and Deductions/Exemptions) :
Military Pay	Active duty income earned by active duty members of the armed forces is exempt from New Mexico's personal income tax. File a PIT-1 resident tax return and use a PIT-ADJ schedule to deduct any military active duty pay.
Spouses and Community Property	New Mexico is a community property state. Must use same filing status as on federal return. If separate returns are filed, must include copy of federal return and letter explaining the division of income. Note that under the Service members Civil Relief Act, states cannot consider military income when determining the tax rate for other income earned in the state by a nonresident serviceperson or spouse. Under the Federal Military Spouses Residency Relief Act, a spouse of a servicemember may be exempt from NM income tax on income from services performed there if (1) the servicemember is present in NM in compliance with military orders; (2) the spouse is there solely to be with the servicemember; and (3) the spouse maintains domicile in another state.
Income Exclusions	See Schedule PIT-ADJ.

Income Deductions	Must follow federal election- use amounts from federal return for both itemized deductions and standard deductions. A deduction of a percentage of unreimbursed and uncompensated medical expenses NOT itemized on the federal 1040 return for the same year may be claimed.
Low & Middle Income Deductions	Max amount is \$2,500 for each person claimed as an exemption. Amt varies by filing status and gross income. Single taxpayers qualify if income < \$36,667; HOH <\$55,000 and MFS <\$27,500.
Capital Gains/Losses	May deduct the greater of \$1,000 or 50% of NET capital gains- see Schedule PIT-ADJ. Otherwise, capital gains are taxed as ordinary income, and follow federal rules.
Retirement Income	Depending on income level, taxpayers 65 years of age or older may be eligible for a deduction from taxable income of up to \$8,000 each. Low-income taxpayers may also qualify for a property tax rebate even if they rent their primary residence. Beginning with tax year 2002 persons 100 years of age or more who are not dependents of other taxpayers are exempt from filing and paying New Mexico personal income tax. See Schedule PIT-ADJ.
Deadlines/Extensions	Deadline to file is April 15, 2015.
Special Military Processing	None
Filing requirements based on Federal Filing Status	A SVCMM's NM income tax filing status must be the same status as that used on her federal income tax return, e.g. if MFS on federal then MFS on NM.
Miscellaneous	To determine personal income tax rate, New Mexico uses a seven-bracket, graduated-rate table ranging from 1.7% to 4.9% of taxable income.
Same-Sex Marriage	Per the NM Tax Practitioner Liaison Office, all legal marriages, whether between same-sex couples or different-sex couples, are treated equally under the laws of New Mexico for state filing purposes. A taxpayer filing a New Mexico income tax return must use the same filing status for New Mexico and the IRS. Spouses using "married filing jointly" for the IRS must use the same status for New Mexico; those using "married filing separately" for the IRS must do likewise for New Mexico, see filing status and also the 2014 Tax Preparer's Guide . All questions can be directed to 866-809-2335.

[Return to Table of Contents](#)



NEW YORK

New York State Tax Department
Taxpayer Assistance Bureau

W.A. Harriman Campus
Albany, NY 12227

Member of Federal/State E-file program

General Information: (518) 457-5181
Forms: (518) 457-5431; or [Forms](#)
Web site: [New York State Tax Department](#)
Refund Status: (518) 457-5181 E-File
Refund Status: (518) 457-5149
Electronic Filing: (800) 353-1096

State filing addresses:

Payment enclosed:
 State Processing Center
 P.O. Box 15555
 Albany, NY 12212-5555

Refund expected or no payment:
 State Processing Center
 P.O. Box 61000
 Albany, NY 12261-0001

E-File Information	<p>Taxpayers who e-file their New York State personal income tax returns may now sign their returns using a self-selected PIN (personal identification number) that eliminates the need to file Form IT-201-E, <i>Declaration for E-filing of Income Tax Return</i>, and any accompanying wage and tax statements. Taxpayers may select the same PIN that they use to sign their federal return, or they may select a different PIN for New York State. If they are married filing a joint return, both spouses will each need a PIN to enter as their electronic signature.</p> <p>No retention requirement to store Form TR-579-IT. However, there is an Armed Forces Tax Council (all military branches) and OJAG, Code 16 (Navy) requirement to retain this form and necessary documents at military VITA centers until December 31st of the year the return was filed.</p>
Who must file?	<p>If you're a New York State resident, you must file Form IT-201 if you have to file a federal return, or if you didn't file a federal return but your federal AGI plus NY income for 2014 was more than \$4,000 (\$3,000 if you are single and can be claimed as a dependent under another taxpayer), or if you want to claim a NY refund or credit or if you are subject to the New York State minimum income tax. Please see 2014 Instructions for Form IT-220 Minimum Income Tax at: IT-220 (<i>Note: The most current form on the NY State Tax Department's Website is from 2013. Please check for updates during the tax season.</i>).</p>
What forms to file?	<p>Full year residents file IT-201 (IT-201). Part year and nonresidents file Form IT-203: (IT-203).</p>
Requirements for Residency	<p>Follows general residency rules, except for a special nonresident status for individuals who: did not maintain any permanent place of abode in NY during the year; DID maintain a permanent place of abode outside NY during the entire taxable year and spent 30 days or less in NY during the taxable year.</p>
Exemptions	<p>No personal exemptions for taxpayer or spouse; for dependents, exemptions are \$1,000 each.</p>

Military Pay	For residents who meet the special nonresident status described above, military pay is not taxable. For all others, it is taxed as ordinary income; follows federal rules. Military pay received for active service as a member of the armed services of the United States in an area designated as a combat zone is exempt from New York State, New York City and Yonkers taxes. You are entitled to a New York subtraction modification in computing your New York adjusted gross income for the amount of combat pay included in your federal adjusted gross income. See NY Pub 361 for more info at Publication 361 .
Spouses and Community Property	<p>Not a community property state. Note that under the Servicemembers Civil Relief Act, states cannot consider military income when determining the tax rate for other income earned in the state by a nonresident serviceperson or spouse. Military spouses — Under the Service members Civil Relief Act (SCRA), as amended by the Military Spouses Residency Relief Act, you may be exempt from New York income tax (and New York City and Yonkers personal income tax, if applicable) on your wages if: 1) your spouse is a member of the armed forces present in New York in compliance with military orders; 2) you are present in New York solely to be with your spouse; and 3) you are domiciled in another state.</p> <p>These rules apply regardless of how much time the military spouse spends in New York State or whether or not a permanent place of abode is maintained in New York State. However, the exclusion from being considered a resident for tax purposes does not apply to a military spouse who was domiciled in New York State at the time he or she marries the service member.</p> <p>Transfers and relocations. If a military spouse has met the conditions for relief under these rules, and the service member is subsequently assigned outside the United States or to another state, and the military spouse remains in New York State, the rules will continue to apply as long as New York State remains the service member's permanent United States duty station. However, the rules will no longer apply if the service member's permanent United States duty station is no longer in New York State and the military spouse remains in New York State.</p> <p>Military spouses qualifying under the Service members Civil Relief Act (SCRA) may claim an exemption from New York State personal income tax withholding by filing Form IT-2104-E, Certificate of Exemption from Withholding, with their employer. SCRA provides certain tax relief for a military spouse when he or she is present in a state solely to be with a service member who is in that state so he or she can comply with military orders. For more information, see http://www.tax.ny.gov/pdf/memos/multitax/m10_1i_1mctmt.pdf <i>Note: Once the link has appeared in your web browser, please highlight and double click the address again to refresh it if you are unable to view the document the first time.</i></p>
Income Exclusions	N/A
Income Deductions	If taxpayer took standard deduction on federal return, must take standard NY deduction. NY standard deductions are: single, but can be claimed as a dependent, \$3,050; single, \$7,700; married filing jointly, \$15,400; married filing separately, \$7,700; head of household, \$10,800.
Capital Gains/Losses	Taxed as ordinary income; follows federal rules.
Retirement Income	May subtract military retired pay from gross income (use Line 25, Form IT-201). Pension payments received by retired military personnel or their beneficiaries are totally exempt from New York State, New York City, and Yonkers income taxes.
Deadline/Extensions	Due April 15, 2015. Due June 15, 2015 , if you are stationed in a foreign country when your return is due. For combat zone extensions, see Publication 361, New York State Income Tax Information for Military Personnel and Veterans at http://www.tax.ny.gov/pdf/publications/income/pub361.pdf
Notes	If New York City or Yonkers residents' income is subject to NY State tax, it is also subject to New York City or Yonkers taxes. However, if taxpayer has nonresident status, military pay is not subject to the Yonkers nonresident earnings tax. See Publication 361 for information on tax relief for individuals serving in and in support of the combat zone.

Special Military Processing	SVCMs who: (1) did not maintain a home in NY, (2) maintained a home outside of NY, and (3) were not in NY for more than 30 days, are exempt from paying state tax. The SVCM must PAPER file Form IT-203, and attach a letter stating: she did not have a permanent place of abode in NY state during the tax year; the location and brief description of the permanent place of abode she maintained outside of NY state, and the beginning and ending dates of his/her stay there; and (3) the exact number of days she were in NY state during the tax year.
Filing requirements based on Federal Filing Status	None
Same Sex Marriage	<p>Same-sex married couples have the same state tax benefits and requirements as different-sex married couples filing and paying New York State personal income tax. In addition, as a result of the Supreme Court's decision <i>United States v. Windsor</i>, and IRS Revenue Ruling 2013-17, for federal tax purposes the IRS will recognize a marriage between a same-sex couple that is a legal marriage under the laws of the jurisdiction (either domestic or foreign) where the marriage was performed. Therefore, you must determine your filing status using the general married filing status rules (see <i>Item A</i> on page 12).</p> <p>The term <i>spouse</i> should be read as gender-neutral and includes a person in a marriage with a same-sex spouse. The term <i>marriage</i> includes a marriage between same-sex spouses. See: IT-201 Instructions.</p>

[Return to Table of Contents](#)



NORTH CAROLINA

North Carolina Department of Revenue
P.O. Box 25000
Raleigh, NC 27640-0640

Member of Federal/State E-file program

General Information: (877) 252-3052

Forms: (877) 252-3052 [Forms](#)

Web site: [Department of Revenue](#)

Refund Status: (877) 252-4052

Electronic Filing: (877) 308-9103 [E-File](#)

State filing addresses:

If due and requesting a refund, mail your return to:

N.C. Department of Revenue
P.O. Box R
Raleigh, N.C. 27634-0001

If making a payment, mail your return to:

N.C. Department of Revenue
P.O. Box 25000
Raleigh, N.C. 27640-0604

E-File Information	Electronic signature and on-line payment of tax now available. Taxpayers who request a refund, have a zero balance due, or owe tax may file NC Forms D-400, Individual Income Tax Returns, D-400TC and Individual Tax Credits, electronically may E-File. Taxpayers may be full-year residents, part-year residents, or nonresidents of North Carolina can E-File. Retain copies of federal 8453 for three years.
Who must file?	Full year residents who received income in excess of the following amounts: \$7,500 for single; \$6,250 for single (age 65 or older); \$15,000 for married filing jointly; \$11,600 for married filing jointly with one spouse over age 65; \$12,200 for married filing jointly both spouses over age 65; \$2,500 for married filing separately; \$6,900 for head of household; \$7,650 for head of household over age 65; \$8,500 for qualifying widow with dependent child; and \$9,100 for qualifying widow age 65 or older. Part year residents who received income while a resident of NC must file. Nonresidents who received any income attributable to the ownership of any interest in real or tangible personal property in NC derived from a business, trade or occupation carried on in NC or gambling activities in NC whose total income for the taxable year equals or exceeds the amounts referenced above must file.
What forms to file?	All taxpayers use Form D-400. Form D-400 TC should be attached if tax credits are being claimed. NC tax forms can be found at: Forms
Requirements for Residency	Follows general residency rules. If you were a part-year resident of North Carolina during the taxable year 2012 OR if you were a nonresident and you received income from North Carolina sources, you must complete a worksheet provided in the instructions to determine the portion of your federal taxable income that is subject to North Carolina income tax.
Exemptions	Personal Exemptions no longer allowed. For tax years beginning on or after January 1, 2012, the starting point for determining North Carolina taxable income is federal adjusted gross income from taxpayer's federal return. Taxpayer is allowed the same personal exemptions on the North Carolina individual income tax return as allowed under the Internal Revenue Code. Taxpayer may deduct a personal exemption amount equal to the amount listed in the chart (Personal Exemptions) based on taxpayer's filing status and federal adjusted gross income.
New Laws for Tax Year 2014	For a complete list of new tax laws for North Carolina, see New For Tax Year 2014 .

Military Pay	Follows federal rules.
Spouses and Community Property	<p>Not a community property state. Follow federal filing status election. If married and one spouse is a nonresident of NC and has no NC taxable income you may file a joint NC return or elect to file a married filing separately NC return. If you file “married filing separately” in NC then you will need to either file the same for the federal return or include a schedule that will be attached to the NC return showing the computation of your separate federal taxable income. Note that under the Servicemembers Civil Relief Act, states cannot consider military income when determining the tax rate for other income earned in the state by a nonresident serviceperson or spouse.</p> <p>The North Carolina Department of Revenue has updated its website with detailed discussion of the Military Spouse Residency Relief Act of 2009. Under the Federal Military Spouses Residency Relief Act, a spouse of a service member may be exempt from NC income tax on income from services performed there if (1) the servicemember is present in NC in compliance with military orders; (2) the spouse is there solely to be with the service member; and (3) the spouse maintains domicile in another state. See following link Military Spouses FAQ</p>
Income Exclusions	NC does not tax social security income.
Standard Deductions	If taxpayer did not itemize deductions on their federal return, you may take the standard deduction on your North Carolina return. However, if you are (1) married filing a separate return for federal income tax purposes and your spouse itemizes deductions, or (2) a nonresident alien, or (3) filing a short-year return because of a change in your accounting period, you are not entitled to the standard deduction and should enter zero (0) on line 11 of Form D-400. Standard deductions are: Single \$7,500; MFS \$7,500; MFJ \$15,000; HoH \$12,000. NC amounts are lower than federal amounts- must use chart in instructions to figure amount to add to NC income.
Capital Gains/Losses	Follows federal rules; NC taxable income automatically includes federally taxed capital gains.
Retirement Income	See page 12 of Line Instruction for Form D-400 Schedule S, http://www.dorn.com/downloads/D401.pdf
Deadline/Extensions	Due on April 15, 2015. For a 6 month extension, taxpayers should file Form D-410 by April 15, 2015. For more information, see: Extensions Webpage
Special Military Processing	None
Miscellaneous	NC taxpayers may deduct up to \$35,000 of any severance wages they received as a result of their permanent involuntary termination from employment through no fault of their own. The severance wages deducted as a result of the same termination may not exceed \$35,000 for all taxable years in which the wages were received. "Stay on pay" does not qualify for the deduction. For more information, see Severance Wages
Same-Sex Marriage	Same-sex couples who are legally married under any state law by December 31, 2014 must generally file a North Carolina income tax return using the same filing status claimed on the federal income tax return. However, if one spouse is a nonresident individual and has no North Carolina taxable income for the tax year, the spouse that is a resident of North Carolina or has North Carolina taxable income may elect to file a return as married filing separately. Individuals in a domestic partnership, civil union, or long-term relationship, but not legally married, must claim the filing status of single or, if qualified, head of household or qualifying widow(er). See NC Directive: PD-14-3 .

[Return to Table of Contents](#)



NORTH DAKOTA

North Dakota State Tax Commissioner
600 E. Boulevard Ave, Department 127
Bismarck, ND 58505-0599

Member of Federal/State E-file Program

General Information: (701) 328-7088
Website: [State Tax Commissioner](#)
Forms: (701) 328-1243 [Forms](#)
Refund Status: (701) 328-1242
Electronic Filing: (701) 328-1257

State filing address:
Office of State Tax Commissioner
PO Box 5621
Bismarck ND 58506-5621

E-File Information	Electronic signature allowed; ND state return must be filed with federal return. Tax site must retain Form ND-1-OF(EF) and state copies of W-2, W-2G, and 1099 R's, and copies of other state's income tax being claimed on schedule ND-1-CR for three years. Website includes links for e-file assistance.
Who must file?	Full year residents are required to file a ND return if they are required to file a federal return. Part year and nonresidents must file if they are required to file a federal return and have ANY ND gross income.
What forms to file?	Residents may file ND-1 or ND-EZ. See instructions below for guidance as to which form to use. Part year residents and non-residents file ND-1NR. Tax forms can be found at: http://www.nd.gov/tax/indincome/forms/ Income Tax Instructions: Form ND1 Instructions .
Requirements for Residency	Follows general rules with the addition that if a person spends more than 210 days (7 months) in ND and has a permanent place of abode they are considered a ND resident. Permanent place of abode means a place with a bathroom and cooking facilities. (this does not apply to AD military). A part-year resident is an individual who has moved into or out of the State and the change has constituted a change of legal residence.
Exemptions	Follows federal rules.
Military Pay	If the person is a legal resident of North Dakota, any compensation received for federal active duty is subject to North Dakota income tax regardless of where the person is stationed, including overseas. If the person is a non-resident of North Dakota who is stationed in North Dakota, the person is not subject to North Dakota income tax on their compensation received for federal active duty. Taxable to same extent as on Federal Return. Income adjustment for certain nonresident military personnel. The Act provides that a state may not use the compensation for federal active duty received by nonresident military personnel in the calculation of the tax on other income sourced in the state if its inclusion would result in an increase in the state's income tax. Nonresident military personnel who use North Dakota Form ND-1 may subtract their federal active duty compensation in calculating their North Dakota taxable income.

Spouses and Community Property	<p>Not a community property state. Civilian spouses of a U.S. armed forces service member, are not subject to North Dakota income tax and do not have to file a 2014 North Dakota individual income tax return if (1) both the civilian spouse and military spouse were full-year nonresidents of North Dakota, (2) the military spouse's permanent duty station was in North Dakota, (3) the civilian spouse's only gross income from North Dakota sources was wages for work performed in North Dakota, and (4) the civilian spouse resided in North Dakota only because the civilian spouse wanted to live with their military spouse. If the civilian spouse meets all of these conditions and their employer withheld North Dakota income tax from their wages, the civilian spouse must file a return to obtain a refund of the withheld taxes. Civilian spouse should file Forms ND-1 and ND-1NR.</p> <p>See June 2010 notice at: MSRRA Notice</p> <p>Also see Tax Instructions: Form ND1 Instructions</p>
Income Exclusions	Follows Federal Rules.
Income Deductions	<p>No standard deductions or exemptions.</p> <p>Deductions available to service members:</p> <p>North Dakota residents in the National Guard or Reserve North Dakota residents who are National Guard or Reserve members mobilized for federal active duty, are allowed to deduct federal active duty compensation in calculating their North Dakota taxable income. However, no deduction is allowed for the portion of their federal active duty compensation that is combat pay exempted from federal income tax, or that is received for basic military training, annual training, or professional military or developmental education. A separate line is provided on the North Dakota income tax return, Form ND-1, for this deduction.</p> <p>Nonresident service members A nonresident of North Dakota who is required to file a North Dakota income tax return, is allowed to deduct their federal active duty compensation in calculating their North Dakota taxable income. However, no deduction is allowed for the portion of their federal active duty compensation that is combat pay exempted from federal income tax.</p>
Capital Gains/Losses	30% of net long term capital gains may be excluded.
Retirement Income	Follows Federal Rules.
Income Exclusions	Follows Federal Rules.
Deadline/Extensions	<p>Tax filings are due by April 15, 2015.</p> <p>Extensions for servicemembers:</p> <p>-Servicemembers serving in a combat zone If you are serving, or providing direct support to military operations, in a presidentially-designated combat zone, you have until the extended due date for filing your federal income tax return to file your North Dakota income tax return and pay any tax due without penalty or interest. This also applies if you are a member of the National Guard or Reserve mobilized for federal active duty who is serving, or providing direct support to military operations, in a combat zone. For information on federal extensions for servicemembers, go to the IRS's web site at www.irs.gov.</p> <p>-Servicemembers not in a combat zone Stationed outside the U.S.—If you are not serving (nor providing direct support to military operations) in a presidentially-designated combat zone but are stationed outside the boundaries of the United States (including the District of Columbia), you have until the due date (or extended due date) for filing your federal income tax return to file your</p>

	<p>North Dakota income tax return and pay any state tax due without penalty or interest. For information on federal extensions for service members, go to the IRS's web site at www.irs.gov.</p> <p>Stationed in the U.S.—If you are stationed within the boundaries of the United States, you must file your North Dakota income tax return and pay any tax due by April 15 unless you obtain an extension of time to file your return.</p> <p>See: Military Deadlines</p>
Notes	ND has a use tax for items purchased outside of the state. ND now allows for payment by credit cards.
Special Military Processing	None
Filing requirements based on Federal Filing Status	A SVCM's ND income tax filing status must be the same status as that used on her federal income tax return, e.g. if MFS-FED, then MFS-ND.
Miscellaneous	<p>The tax rates—1.22%, 2.27%, 2.52%, 2.93%, and 3.22%—correspond to five income brackets. The income ranges for each bracket vary depending on the taxpayer's filing status (single, married filing jointly, head of household, qualifying widow or widower, and married filing separately).</p> <p>North Dakota has multiple tax credits. For further information go to North Dakota's Tax "Redbook:" ND Tax Redbook</p>
Same-Sex Marriage	Same –sex couples must file Schedule ND-1S . See ND Guidelines for Income Tax filing by Individuals in Same Sex Marriage .

[Return to Table of Contents](#)



OHIO

Taxpayer Services Division
4485 Northland Ridge Blvd.
Columbus, OH 43229

☞ **Member of Federal/State E-file Program**

General Information: (800) 282-1780
Forms: (800) 282-1782
Web site: [Taxpayer Services](#)
Refund Status: (800) 282-1784; [Refund Status](#)
Forms: [Forms](#)
Electronic Filing: (614) 466-0197

State Filing Addresses: [Mailing Addresses](#)

E-File Information	<i>Electronic signature for e-filing is allowed.</i> Tax site should NOT send any documents to the state; rather, taxpayer should keep all documents for four years.
Who must file?	Full year and part year residents must file an Ohio tax return. Nonresidents must file if they have any Ohio income. <i>See web site for info on over age 65 filers.</i>
What forms to file?	All taxpayers use IT-1040 (1040EZ for full year residents only).
Requirements for Residency	Follows general residency rules.
Exemptions	<i>\$1,750, \$1,950 or \$2,200 based on AGI</i> personal and dependent exemptions .
Military Pay	For tax years beginning on and after 1/1/2007 OH allows for the deduction of your military pay if received while stationed outside the state. The OH website for military provides detailed guidance on what qualifies for the deduction and what does not.
Spouses and Community Property	<p>Not a community property state. Must follow filing status elected on federal return. Use joint filing credit, if applicable. Income earned in Ohio by the nonmilitary spouse of an active duty member is subject to OH income taxes. Income earned by military member outside of military either from direct employment or through other Ohio-sourced income (rental income, lottery, etc.) is subject to OH income tax. Spouses covered by the Service members Civil Relief Act of 2009. The spouse of a service member, who is domiciled in the same tax jurisdiction as his/her military spouse and is residing in a tax jurisdiction solely due to the military orders of his/her spouse, is excluded from taxation by that jurisdiction on income earned for services performed or from sources within the jurisdiction. However, the service member and spouse may be liable for income tax in their state of residency.</p> <p>If the nonresident military spouse residing in Ohio had Ohio income tax withheld and claims exemption from Ohio income tax under the 2009 amendment to the Service members Civil Relief Act, they should file an Ohio income tax return and claim a refund. The Department of Taxation may request proof of their eligibility for the exemption in subsequent correspondence. (military identification card).</p> <p>To avoid a tax assessment based on an filing address on a federal return, military nonresident spouses should complete and file an IT 10 form annually when they file their federal return. Military spouses may also file an exemption from withholding IT MIL-SP form with their Ohio employers. For more information: Nonresident Military Members and Spouses</p>
Income Exclusions	May exclude social security income (to extent included in federal adjusted gross income).
Income Deductions	No standard or itemized deductions.

Capital Gains/Losses	Taxed as ordinary income. Follows federal rules.
Retirement Income	Retirement pay received for service on military active duty or the National Guard or reserves, as well as pay received by a surviving spouse through the Survivor Benefit plan, has been exempt from the Ohio income tax since 2008.
Military Injury Relief Fund Receipts	Division (A)(27) of Ohio Revised Code section 5747.01 provides that for taxable years beginning after 2007 each taxpayer can deduct military injury relief amounts which the taxpayer has included in federal adjusted gross income (line 1 on the Ohio income tax return, form IT 1040). Note: the taxpayer does not have to include in federal adjusted gross income, and the taxpayer cannot deduct on the Ohio income tax return, military injury relief fund amounts that the taxpayer received on account of physical injuries or psychological injuries, such as post-traumatic stress disorder, if such psychological injuries are a direct result of military action.
Ohio Resident Veterans Bonus	The Ohio Veterans Bonus is not taxable as part of either federal or Ohio adjusted gross income. Bonus recipients also do not need to report it as income on either their federal or Ohio income tax return.
Deadline/Extensions	Deadline is April 15, 2015.
Special Military Processing	None
Filing requirements based on Federal Filing Status	A servicemember's OH income tax filing status must be the same status as that used on his/her federal income tax return, with one exception: servicemembers who filed as "qualifying widow(er) with dependent child" on their federal return, must select the "single or head of household" box on their OH return.
Miscellaneous	Income Tax and the Military
Same-Sex Marriage	<p>Under Article XV §11 of the Ohio Constitution, Ohio does not recognize marriage between persons of the same gender. Individuals who entered into such a marriage in another jurisdiction shall not use the filing status of "married filing jointly" or "married filing separately" when filing Form IT 1040. Each individual must instead file an Ohio return in accordance with the following guidelines:</p> <ul style="list-style-type: none"> • File a separate Ohio income tax return using Form IT 1040 and check the box on the first page indicating that Schedule IT S (explained further below) will be filed. • Use the filing status of "single" or, if qualified, "head of household". • Complete Ohio Schedule IT S, <i>Federal AGI to be Reported by Same-Gender Taxpayers Filing a Joint Federal Return</i>, which is a supplement to Form IT 1040. This is a schedule on which individuals shall allocate the federal adjusted gross income ("federal AGI") reported on their joint federal income tax return. The Schedule enables each individual to determine federal AGI using the filing status of "single" or "head of household". These amounts shall be reported as the individuals' federal AGI for Ohio purposes including, but not limited to, on line 1 of the IT 1040. One Schedule IT S shall be completed and a copy submitted with each individual's IT 1040 return. The Schedule and instructions are available online at Forms

[Return to Table of Contents](#)



OKLAHOMA

Taxpayer Assistance Division
Connors Bldg., Capitol Complex
2501 N. Lincoln Blvd.
Oklahoma City, OK 73194

☞ **Member of Federal/State E-file program**

General Information: (405) 521-3160
Web site: [Tax Commission](#)
Forms: (405) 521-3160 [Forms](#)
Electronic Filing: (405) 521-3160
Tax professionals: (405) 521-6827 taxprofessionals@tax.ok.gov

State filing address:

All returns:
Oklahoma Tax Commission
Post Office Box 26800
Oklahoma City, OK 73126-0800

E-File Information	No retention requirement to store Form OK-511-EF. However, there is an Armed Forces Tax Council (all military branches) and OJAG, Code 16 (Navy) requirement to retain this form and necessary documents at military VITA centers until December 31 st of the year the return was filed. Mail paper copies of rejected returns to: Oklahoma Tax Commission, Electronic Filing, P.O. Box 26890, Oklahoma City, OK 73126-0890. OK 511NR cannot be electronically filed.
When & Who must file?	April 15, 2015 (April 20, 2015 if filed electronically). Residents who are required to file Federal returns must also file an OK return. There is a sliding scale of income levels for all filing statuses. Part year and nonresidents must file if they have \$1,000
What forms to file?	Residents file Form 511/ 2-D. Part year and nonresidents file 511NR/2-D.
Requirements for Residency	Follows general residency rules. Allows spouse of military member to retain original residency
Exemptions	Personal exemptions are \$1,000 each; see web site for over 65 exemptions. New Sales Tax Exemption Cards have been issued to 100% disabled veterans. See Notice ST 107 and FAQ "Disabled Veterans" for more information.
Military Pay	Oklahoma residents who are members of any component of the Armed Services may exclude 100% of their active military pay, including Reserve & National Guard pay, to the extent such pay is included in the Federal Adjusted Gross Income. See line 1 of Schedule 511C. <i>Filing extension of up to 3 months granted to members absent from the State on active duty or confined to a hospital. See link to military FAQ on web site (Military FAQ)</i>
Spouses and Community Property	Not a community property state. Allows spouse of military member to retain original residency of military member (need not become OK resident). Filing status must match federal return with exception noted, below. Under the Federal Military Spouses Residency Relief Act, a spouse of a servicemember may be exempt from Oklahoma income tax on income from services performed there if (1) the servicemember is present in Oklahoma in compliance with military orders; (2) the spouse is there solely to be with the servicemember; and (3) the spouse maintains domicile in another state.
Income Exclusions	Social security income may be excluded.
Income Deductions	Must follow federal election; standard deduction is \$6,200 (single or MFS), \$12,400 (MFJ or Qualifying Widower) and \$9,100 (HoH). Calculated on form 511 or 511NR.

Capital Gains/Losses	Taxed as ordinary income.
Retirement Income	Taxpayers may exclude the <i>greater of 75% of military retirement or \$10,000.</i> Form 511 Schedule A-Line 4 or Form 511NR, Schedule 511NR-B.
Payments	April 15, 2015.
Notes	Sales tax refund for full-year residents stationed in OK with incomes less than \$20,000 for most, or \$50,000 or less for those with a dependent, over 65, or have a physical disability (538-S). Can use credit card, or (direct debit if electronically filed) to pay. Beginning with tax year 2003, can remit use tax with income tax return.
Filing requirements based on Federal Filing Status	A SVCM's OK income tax filing status must be the same status as that used on her federal income tax return, e.g. if MFS-FED then MFS-OK. But see below for exceptions
Miscellaneous	The military wages of an enrolled member of a federally recognized Indian tribe shall be exempt from Oklahoma individual income tax when the income is compensation paid to an active member of the Armed Forces, if the member was residing within his tribe's "Indian Country" at the time of entering service. Payments received as a result of a Military member or military spouse being killed in a combat zone: Any payment made by the United States Department of Defense as a result of the death of a member of the Armed Forces or military spouse who has been killed in action in a designated combat zone shall be exempt from Oklahoma income tax during the taxable year in which the individual is declared deceased by the Armed Forces.
Extension	If there is no additional state income tax due and you intend to file within the period granted by the IRS, the Oklahoma Tax Commission will honor the Federal extension. Enclose a copy of the Federal extension with your filed Oklahoma return. An Oklahoma extension form 504 is required when requesting an extension beyond that granted by the IRS, or if you need to make a payment to cover your anticipated tax liability. An extension is valid only if 90 percent of the tax due is paid on or before the original due date of the return. An Oklahoma extension is not an extension of time to pay the tax, it is only an extension of time to file the return.
Same-Sex Marriage	Although same-sex couples may file a joint federal tax return, Oklahoma does not recognize same-sex marriage. Therefore, same-sex couples may not file a joint state income tax return in Oklahoma. If a taxpayer's federal filing status of married filing jointly or married filing separately is pursuant to Internal Revenue Service (IRS) Revenue Ruling 2013-17, each taxpayer must file a separate Oklahoma return as single or head of household, as applicable. You must provide the same federal income tax information on the Oklahoma state return that would have been provided prior to the issuance of the IRS Ruling 2013-17. This means that, for purposes of calculating your Oklahoma income tax liability, you must recompute your federal income tax liability as single or head of household. If, in completing your Oklahoma income tax return, the instructions require you to include a copy of your federal return, you must provide a copy of the return that would have been filed prior to IRS Ruling 2013-17. See Oklahoma Public Notice on Same-Sex Marriage .

[Return to Table of Contents](#)



OREGON

Department of Revenue
955 Center St. NE
Salem, OR 97301-2555

↪ **Member of Federal/State E-file program**

General Information: (800) 356-4222
Forms: [Forms](#)
Web site: [Department of Revenue](#)
For Tax Professionals: (503) 378-4988; [Tax Professionals Webpage](#)
Electronic Filing: (503) 945-8415; [Electronic Services Webpage](#)
Refunds: [Oregon Refunds](#)
Publication: [2014 Income Tax Booklet](#)

State filing addresses:

Payment enclosed:
Oregon Department of Revenue
P.O. Box 14555
Salem, OR 97309-0940

Refund expected or no tax due:
REFUND
P.O. Box 14700
Salem, OR 97309-0930

E-File Information	Electronic signature & credit card payment allowed; Tax sites must retain copies of Form EF and all supporting documents for 3 years. Can e-file OR taxes without concurrently e-filing federal tax forms
Who must file?	Full year residents must file for 2014 if their gross income exceeds the following amounts: \$5,695 for single filers; \$7,105 for head of household; \$11,390 for married filing jointly/registered domestic partner (RDP);, \$5,695 for married/RDP filing separately; \$7,920 for qualifying widow(er). See Form 40 Instructions
What forms to file? When?	Due April 15, 2014. Full year residents file Form 40 (Form 40 and Instructions) Part year residents file Form 40P; Nonresidents file Form 40N. Spouses with different residency statuses who file MFJ for the IRS may file MFS or MFJ for Oregon. If stationed in a combat zone or contingency area and taxpayer received additional time to file the federal return and pay the 2014 tax, Oregon allows the same additional time to file and pay Oregon tax. Write "Combat Zone" in blue or black ink at the top of the return.
Requirements for Residency	Follows general residency requirements, with the addition that anyone who spends more than 200 days in OR is considered a resident. May not be considered a resident if only in Oregon for a temporary assignment (See website and instructions for more information). An additional category of "special-case Oregon residents" - residents are taxed as nonresidents if the following three criteria are met: Oregon resident who maintained a permanent home outside Oregon the entire year; no home was kept in Oregon during the year; and less than 31 days were spent in Oregon during the year. See website and instructions for more info.
Exemptions	Residents stationed in Oregon. If you are an Oregon resident stationed in Oregon, file Form 40. Residents stationed outside Oregon. If you meet the requirements on page 4 for special-case Oregon residents or Oregon residents living abroad, file Form 40N from the Part-Year Resident and Nonresident booklet. File Form 40 if you don't meet the listed requirements. Nonresidents stationed in Oregon. Oregon does not tax your military pay while you are stationed in Oregon. File Form 40N if you had other income from Oregon sources, or to claim a refund of Oregon tax withheld from your military pay.
Military Pay	You can subtract all military pay earned while stationed outside Oregon during the year plus up to \$6,000 military pay earned in Oregon. Note: Your total subtraction cannot be more than your total taxable military pay income. Guard and reserve annual training, weekend drills, and inactive duty training are eligible for this subtraction.

Spouses and Community Property	An Oregon resident whose spouse/RDP lives in a community property state may have community property income that is taxable by Oregon. There are nine community property states. They are: Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, and Wisconsin. Some resident of community property states are not subject to community property laws for various reasons. Refer to IRS Publication 555 for further information. Under the Federal Military Spouses Residency Relief Act, a spouse of a servicemember may be exempt from Oregon income tax on income from services performed there if (1) the servicemember is present in Oregon in compliance with military orders; (2) the spouse is there solely to be with the servicemember; and (3) the spouse maintains domicile in another state.
Income Exclusions	Social security income and RRB Board income are tax exempt.
Income Deductions	<p>May choose to itemize or take standard deduction; <i>whichever is larger</i>. Use Federal Schedule A for Oregon only if federal standard deduction was taken.</p> <p>Single.....\$2,080 Married/RDP filing jointly.....\$4,160 Married/RDP filing separately If spouse/RDP claims standard deduction.....\$2,080 If spouse/RDP claims itemized deductions.....-0- Head of household.....\$3,345 Qualifying widow(er).....\$4,160</p> <p>If you or your spouse/RDP are age 65 or older or blind, you are entitled to an additional deduction amount of:</p> <ul style="list-style-type: none"> • \$1,000 if married/RDP or qualifying widow(er); or • \$1,200 if single or head of household.
Capital Gains/Losses	Taxed as ordinary income; follows federal rules.
Retirement Income	<p>If you were age 62 or older on December 31, 2014, and receiving retirement income, you may qualify for a retirement income credit if:</p> <ul style="list-style-type: none"> • Your household income is less than \$22,500 (\$45,000 if married/RDP filing jointly), and • Your Social Security benefits and/or tier 1 Railroad Retirement Board benefits are less than \$7,500 (\$15,000 if married/RDP filing jointly), and • Your household income plus your Social Security and/or tier 1 Railroad Retirement Board benefits is less than \$22,500 (\$45,000 if married/RDP filing jointly). <p>Retirement income includes payments reported in Oregon taxable income from:</p> <ul style="list-style-type: none"> • U.S. government pensions (including military). • State or local government pensions. • Employee pensions. • Individual retirement plans. • Deferred compensation plans including defined benefit, profit sharing, and 401(k). • Employee annuity plans.
Deadline/Extensions	<p>April 15, 2015.</p> <p>If federal payment due date is extended (i.e. combat zone, natural disaster, etc), then Oregon due date is extended. Write extension reason on top of return.</p>

Instructions for Estimated Income Tax and Form 40-ESV Payment Voucher

Contents

What is estimated tax?	1
Who must make estimated tax payments?	2
When are 2015 estimated payments due?	3
Form 40-ESV instructions	3
Full-year worksheet	4
How to compute estimated tax	5
Nonresident and part-year worksheet	6
Paying estimated tax	6
Interest on underpayment of estimated tax	7
Tax rate charts for estimated tax	8
Taxpayer assistance	8

These instructions aren't a complete statement of laws and Department of Revenue rules. Contact us if you need more information. See page 8 for numbers to call.

What is estimated tax?

Estimated tax is the amount of tax you **expect** to owe when you file your 2015 Oregon income tax return.

Oregon law requires some taxpayers to pay estimated tax. Oregon's estimated tax system is similar to the federal system, except you:

- Will use Oregon's income tax laws and tax rates.
- Won't include Social Security tax (FICA), self-employment tax, or household employment tax.

Additional withholding

Estimated tax payments aren't a substitute for withholding. If you don't have enough Oregon tax withheld from your wages, ask your employer to increase your Oregon withholding. You may change your Oregon withholding without changing your federal withholding. File a separate federal Form W-4 (Employee's Withholding Allowance Certificate) with your employer and label it "For Oregon only."

For more information, download the publication, "Oregon Income Tax Withholding," from our website, or contact us to help figure the amount of tax to be withheld from your wages. See page 8.

Estimated tax terms defined:

Tax Paid—Your total withholding, estimated tax payments, other payments, and refundable credits.

Overpayment—When the **tax paid** is *greater than* your income tax after nonrefundable credits.

Refund—When the **overpayment** is returned to you in the form of a check or direct deposit.

Application—When you ask that all or a portion of your **overpayment** be credited as an estimated payment to a future tax.

Underpayment—When you owe \$1,000 or more when you file your return or when you underpay a periodic estimated tax payment. (quarterly payment)

WHEN ARE YOUR ESTIMATED TAX PAYMENTS DUE?

First Quarter Payment Is Due	Second Quarter Payment Is Due	Third Quarter Payment Is Due	Fourth Quarter Payment Is Due
Wednesday April 15, 2015	Monday June 15, 2015	Tuesday September 15, 2015	Friday January 15, 2016

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[Return to Table of Contents](#)

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page 4
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PENNSYLVANIA

Pennsylvania Department of Revenue
Taxpayers Rights Advocate Lobby,
Strawberry Square Harrisburg, PA
17128-0101
(717) 772-9347
Email: pataxadvocate@state.pa.us

↪ **Member of Federal/State E-file program**

General Information: (888) 728-2937
Personal Income Tax: (717) 787-8201
Web site: Pennsylvania Department of Revenue
Electronic Filing: (717) 787-4017 -- *[NOTE: This number is for tax preparers only.]*
Forms Ordering: (717) 787-8201, [PA Personal Income Tax Forms](#)
Automated 24-hour Info Line: (888) 728-2937 or (717) 772-9739
State filing addresses: See first section below.

E-File Information & Where to File	<p>Electronic signature with PIN is allowed. Tax site retains PA-8453 and all supporting documents for three years. Paper copies of returns or rejected electronic returns should be mailed to one of the following addresses:</p> <p>Payment Due Returns: PA DEPARTMENT OF REVENUE PAYMENT ENCLOSED 1 REVENUE PLACE HARRISBURG PA 17129-0001</p> <p>No Payment Due/Refund Returns: PA DEPARTMENT OF REVENUE NO PAYMENT/NO REFUND 2 REVENUE PLACE HARRISBURG PA 17129-0002</p> <p>Refund Returns: PA DEPARTMENT OF REVENUE REFUND/CREDIT REQUESTED 3 REVENUE PLACE HARRISBURG PA 17129-0003</p>
Who must file?	If you are a PA resident, nonresident or a part-year PA resident, you must file a 2014 PA tax return if you received total PA gross taxable income in excess of \$33 during 2014, even if no tax is due with your PA return.
What forms to file?	PA residents, non-residents, and part year residents should file Form 40. NR and PYR should also file PA Form NRH to apportion their PA and non-PA income.
Requirements for Residency	<p><u>Residency in Pennsylvania</u>, for tax purposes, may be established in two ways: Domicile in Pennsylvania. If an individual is domiciled in Pennsylvania, he or she is considered a resident unless he or she meets all three of the following conditions:</p> <ul style="list-style-type: none"> -He or she did not maintain a permanent abode in Pennsylvania for himself or herself or his or her family; and -He or she did maintain a permanent abode outside Pennsylvania throughout the entire taxable year; and -He or she did not spend in the aggregate more than 30 days of the taxable year in Pennsylvania.

Requirements for Residency	<p>Day Test. If taxpayer maintains a permanent abode in Pennsylvania and spends a total of 183 or more days of the taxable year in Pennsylvania, even though he or she is not domiciled in the Commonwealth, he or she is considered a resident.</p> <p><u>Pennsylvania Nonresident</u> An individual is a nonresident for Pennsylvania tax purposes if he or she is not a resident as defined above or if the following three conditions are met: The individual is absent from PA for a total of more than 335 days (midnight to midnight) of the taxable year; the individual maintains a permanent place of abode elsewhere for the entire taxable year (military barracks or housing are not considered permanent places of abode); and the individual maintains no permanent place of abode in PA at any time during the taxable year. Generally though, if your last home of record prior to military service was in PA, you are considered a PA resident for PA state income tax purposes until a permanent place of abode is established via non-military housing. Additional information regarding determining residency may be obtained from the brochure REV-611, Determining Residency for PA Personal Income Tax Purposes. Just click the Forms & Publications link on the Department's Web Site then type "REV-611" in the search box at the top of the screen Forms and Publications</p>
Exemptions	No personal exemptions. The state income tax rate for 2014 is 3.07 percent (0.0307).
Military Pay and Military Differential Pay	<p>PA residents report military pay earned while in Pennsylvania or earned when not on active duty status as taxable compensation on Line 1a.</p> <p>Active duty military pay is not taxable for Pennsylvania purposes if earned by a PA resident serving on full-time active duty (or federal active duty for training) outside the state. In addition, Act 182 of 2006 expanded the definition of active duty military income to include income from the U.S. government or the Commonwealth of Pennsylvania for active state duty for emergency within or outside the commonwealth. This addition includes duty ordered pursuant to 35 PA.C.S.Ch. 76 (relating to the Emergency Management Assistance Compact).</p> <p>Otherwise, follows federal rules. Attach copy of orders and explain where you earned your active duty pay to prove that pay was earned outside PA or that duty within PA was due to an emergency. When filing electronically, military orders may be faxed to: (717) 772-4193. Further information may be found within Brochure "REV-612" on the Forms and Publications page: Forms and Publications</p>
Spouses and Community Property	<p>Not a community property state. May choose to file jointly or separately; must file separate returns where one spouse is a resident and the other a nonresident.</p> <p>Under the Federal Military Spouses Residency Relief Act, a spouse of a servicemember may be exempt from PA income tax on income from services performed there if (1) the servicemember is present in PA in compliance with military orders; (2) the spouse is there solely to be with the servicemember; and (3) the spouse maintains domicile in another state.</p>
Income Exclusions	May exclude social security income.
Income Deductions	<p>The Pennsylvania personal income tax does not provide for a standard deduction or personal exemption. However, individuals may reduce tax liabilities through certain deductions, credits and exclusions.</p> <p>Deductions: Taxpayers may reduce taxable compensation for allowable unreimbursed expenses that are ordinary, actual, reasonable, necessary and directly related to the taxpayer's occupation or employment. PA law allows three deductions against income: deductions for medical savings account contributions, health savings account contributions and IRC Section 529 tuition account program contributions.</p>

	<p>Credits: Credit against Pennsylvania income tax is allowed for gross or net income taxes paid by Pennsylvania residents to other states or foreign countries.</p> <p>Credit is available to lower income families and individuals receiving Tax Forgiveness. Tax credit programs also reduce income tax liability for qualified applicants.</p> <p>Exclusions: Taxpayers may exclude from compensation qualified payments to IRC Section 125 (cafeteria) plans for programs covering hospitalization, sickness, disability or death. Excluded from Pennsylvania-taxable income are capital gains from the sale of a principal residence for all taxpayers who satisfy ownership and use requirements.</p> <p>Taxpayers may also exclude from income personal use of employer-owned property.</p>
Capital Gains/Losses	<p>Taxed as ordinary income; may not offset income in one PA income class with a loss in any other PA income class. May not offset losses of the taxpayer against the income of the spouse and vice versa. A loss is calculated as a "zero" entry for purposes of determining taxable income. Special rules apply for sale of principal residence. Additional information regarding the sale of your residence may be obtained from the brochure REV-625, Sale of Your Principal Residence. Just click the Forms & Publications link on the Department's Web Site then type "REV-625" in the search box at the top of the screen.</p>
Retirement Income	<p>Military pension benefits are not taxed.</p>
Deadline/Extensions	<p>April 15, 2015. Pennsylvanians serving in combat zones or qualified hazardous duty areas have the same additional time to file their state income tax returns and make payments as they have for federal income tax purposes. The due date is automatically extended for 180 days from the last day of service or the last day of continuous hospitalization for injuries incurred in one of these areas.</p>
Special Tax Forgiveness	<p>Depending upon a military family's income, a service person may qualify for a refund or a reduction in their Pennsylvania tax liability by filing Schedule SP, Special Tax Forgiveness. However, military pay or military differential pay earned on active duty status outside PA must be included as eligibility income unless earned while serving in a Combat or Hazardous Duty Zone.</p>
Personnel Serving in Combat or Hazardous Duty Zones that cannot or do not file by due date.	<p>Federal extension and payment rules also apply for PA tax purposes. Paper returns should be marked "COMBAT ZONE" at the top of the return and mailed along with a copy of the military orders to:</p> <p style="text-align: center;">Regarding: COMBAT ZONE PA DEPARTMENT OF REVENUE BUREAU OF INDIVIDUAL TAXES PO BOX 280600 HARRISBURG PA 17128-0600</p> <p>Electronically filed returns must also have the copies of the military orders mailed or faxed to the Department after printing "COMBAT ZONE" at the top of the orders. Fax the orders to (717) 772-4193 or mail them to:</p> <p style="text-align: center;">Regarding: COMBAT ZONE PA DEPARTMENT OF REVENUE ELECTRONIC FILING SECTION PO BOX 280507 HARRISBURG PA 17128-0507</p> <p>NOTE: If you are filing before the normal return due date, please use normal filing procedures. Your return will be processed faster.</p>
Military Orders	<p>For personnel serving in Combat or Hazardous Duty Zone, see the above instructions. For personnel serving on Active Duty outside of Pennsylvania (whether on temporary or long term assignment), military orders are required as proof of the location of the assignment. Personnel filing paper returns should include (a) photocopy(ies) of the military orders with the paper return. Electronically filed returns must also have the military orders faxed or mailed to the Department. Fax the orders to (717) 772-4193 or mail them to:</p> <p style="text-align: center;">PA DEPARTMENT OF REVENUE ELECTRONIC FILING SECTION PO BOX 280507 HARRISBURG PA 17128-0507</p>

Other Information	<p>Additional information and answers to some commonly asked questions regarding military pay may be acquired by:</p> <ul style="list-style-type: none"> • Obtaining the brochure REV-612, Military Pay for PA Personal Income Tax Purposes. Just click the Forms & Publications link on the Department's Web Site then type "REV-612" in the search box at the top of the screen, or • Accessing the "Online Customer Service Center" link on the Department's Home Page. This is a fast, easy way to access answers to commonly asked tax questions. And, it's available 24 hours a day, seven days a week. <p>Additional information regarding military pay, residency, sale of personal residence, special tax forgiveness, and other important tax issues may also be obtained from the Pennsylvania Personal Income Tax Guide. Just click the Forms & Publications link on the Department's Web Site, click Income Tax from the list of categories, click on PA Personal Income Tax Guide in the list of forms and publications; and then select the appropriate chapter of the Guide.</p>
Miscellaneous	<p>PA requires you enter the five-digit code and name of the school District where you lived on Dec. 31, 2014, even if you moved after Dec. 31, 2014. Military personnel should use the school district code for the domicile of their spouse (if the spouse lives in Pennsylvania), their parents (if entering the military while they are domiciled in Pennsylvania), or the code for the school district in which they live while on federal active military duty while stationed in Pennsylvania (if a PA resident).</p>
Same Sex Marriage	<p>PA does not recognize same-sex marriages for state returns. Legally married same-sex couples cannot file as a married couple on PA state tax returns, and will have to file as if they are single.</p> <p>Per the PA Department of Revenue's Office of Chief Counsel, PA has not released any official guidance since <i>United States v. Windsor</i>. PA-40 form was changed to use the term "Spouse" rather than husband and wife to reflect that lawfully married couples, including same-sex couples, may file MFJ or MFS in Pennsylvania. Please call (717) 787-8201 for further information.</p>

[Return to Table of Contents](#)



RHODE ISLAND

Rhode Island Division of Taxation
One Capitol Hill
Providence, RI 02908

Member of Federal/State E-file program

General Information: (401) 222-1040
Taxpayer Assistance: (401) 574-8829 option #3
Web site: [Division of Taxation; Refund Status](#)
Electronic Filing: (401) 574-8829
Electronic Filing of personal income tax: [E-File](#)
E-mail electronic filing questions email: txassist@tax.state.ri.us
Online Forms: [Tax Forms](#)

State filing addresses:

Mail your payment with Form RI-1040V to:
 Rhode Island Division of Taxation
 DEPT #85
 PO Box 9703
 Providence, RI 02940 – 9703

Refund expected or no payment:
 State of Rhode Island: Division of Taxation
 One Capitol Hill
 Providence, RI 02908-5806

E-File Information	VITA centers must retain Form RI-8453 and supporting documentation for a period of three years.
Who must file?	<p>Full year residents must file if they were required to file a federal income tax return. Every resident individual of Rhode Island required to file a federal income tax return must file a Rhode Island individual income tax return (RI-1040). A resident individual who is not required to file a federal income tax return may be required to file a Rhode Island income tax return if his/her income for the taxable year is in excess of the sum of his/her federal personal exemptions.</p> <p>Part year and nonresidents must file if they were required to file a federal income tax return. A resident who is not required to file a federal return must file a RI return if her income is in excess of her federal personal exemptions.</p>
What forms to file?	Residents file RI-1040 . Part year and nonresidents file RI-1040NR .
Requirements for Residency	<p>“Resident” means an individual who is domiciled in the State of Rhode Island or an individual who maintains a permanent place of abode in Rhode Island and spends more than 183 days of the year in Rhode Island. For purposes of the above definition, domicile is found to be a place an individual regards as his or her permanent home – the place to which he or she intends to return after a period of absence. A domicile, once established, continues until a new fixed and permanent home is acquired. No change of domicile results from moving to a new location if the intention is to remain only for a limited time, even if it is for a relatively long duration. For a married couple, normally both individuals have the same domicile. Any person asserting a change in domicile must show: (1) an intent to abandon the former domicile, (2) an intent to acquire a new domicile and (3) actual physical presence in a new domicile.</p>
Exemptions	Same as federal rules.

Military Pay	Generally, follows federal rules. Under the provisions of the Servicemembers Civil Relief Act, the service pay of members of the armed forces can only be subject to income tax by the state of which they are legal residents. Place of legal residence at the time of entry into the service is normally presumed to be the legal state of residence and remains so until legal residence in another state is established and service records are changed accordingly. The Rhode Island income tax is imposed on all the federal taxable income of a resident who is a member of the armed forces, regardless of where such income is received. Military pay received by a nonresident service person stationed in Rhode Island is not subject to Rhode Island income tax. This does not apply to other income derived from Rhode Island sources, e.g., if the service person holds a separate job, not connected with his or her military service, income received from that job is subject to Rhode Island income tax. Internal Revenue Code provisions governing armed forces pay while serving in a “combat zone” or in an area under conditions that qualify for Hostile Fire Pay are applicable for Rhode Island purposes.
Spouses and Community Property	Not a community property state. Where one spouse is a resident and the other a nonresident, a separate tax return may be filed. In that case, must create a dummy federal return to divide the income of spouses. Pursuant to the Military Spouses Residency Relief Act, income for services performed by the servicemember’s spouse can only be subject to income tax by the state of which they are legal residents, regardless of where such income is received. However, other income derived from Rhode Island sources such as business income, ownership or disposition of any interest in real or tangible personal property and gambling winnings are still subject to Rhode Island income tax.
Income Exclusions	Follows federal rules.
Income Deductions	RI has standard state deductions (MFJ \$16,250, MFS \$8,100, HoH \$12,200, Single\$8,100). Taxpayers may take the higher of the RI standard deduction or the federal itemized deduction from Schedule A.
Capital Gains/Losses	Follows federal rules.
Retirement Income	Taxable; follows federal rules.
Deadline/Extensions	April 15, 2015.
Notes	In Rhode Island the sales and use tax rate is 7%. The Rhode Island Use Tax is most often due when merchandise subject to the sales tax in Rhode Island is purchased from an out-of-state vendor who did not collect the Rhode Island tax and the property is subsequently used in this state. Common examples of transactions from which use tax liability may arise are mail order catalog sales and toll-free “800” purchases and purchases made over the internet. RI has an alternative minimum Tax election option. More information provided at www.tax.ri.gov .
Special Military Processing	Armed Services personnel serving in a designated combat zone are eligible for an exclusion for active duty pay and extensions of time to file and pay.
Filing requirements based on Federal Filing Status	If neither spouse is required to file a federal return, but either or both are required to file a RI return, they may elect to file a joint RI income tax return.
Same Sex Marriage	Legislation approved by the General Assembly and signed into law by Governor Lincoln D. Chafee on May 2, 2013, allows eligible couples to marry regardless of gender. As a result, from a Rhode Island tax perspective, same-sex married couples have the same rights. Please see document released by RI Department of Revenue: Same Sex Marriage Tax Treatment

[Return to Table of Contents](#)



SOUTH CAROLINA

South Carolina Department of Revenue
P.O. Box 125
Columbia, SC 29214

Member of Federal/State E-file program

General Information: (803) 898-5000 Press 2
Web site: [Department of Revenue](#)
Forms: [Forms](#)
Refund Status: (803) 898-5300
Electronic Filing: (803) 898-1855
Forms Request: (803) 898-5320
Taxpayer Advocate: (803) 898-5444

State filing addresses:

Payment enclosed:
Taxable Processing Center
PO Box 101105
Columbia, SC 29211-0105

Refund expected or no payment:
SC1040 Processing Center
PO Box 101100
Columbia, SC 29211-0100

E-File Information	Tax sites must retain SC8453 and all supporting documents on file for three years. Do not mail documents to the state unless specifically requested.
Who must file?	Resident taxpayers under age 65 who are required to file a federal income tax return which included income taxable by South Carolina or had S.C. income tax withheld from their wages. Resident taxpayers age 65 or older – married filing jointly (both 65 or older) and their gross income is greater than the federal gross income filing requirement amount plus \$30,000; any other filing status – gross income filing requirement amount plus \$15,000. Part year or nonresidents must file a South Carolina return if they have South Carolina-source income greater than the personal exemption amounts of \$3,900 single according to Internal Revenue Code, Section 151(d).
What forms to file?	Full year residents file SC1040. Part year residents and nonresidents file Schedule NR in addition to SC1040.
Requirements for Residency	Follows general residency rules. South Carolina Resident: If you enter the armed forces when you are a South Carolina resident, you do not lose your South Carolina residency status, even if you are absent from this state on military orders. You are subject to the same residency requirements as any other South Carolina resident and are required to file a South Carolina income tax return. Nonresident: If you are not a South Carolina resident but are stationed in this state by military orders, your military income is not subject to South Carolina tax. However, if you have other earned income subject to South Carolina tax, file SC1040 with Schedule NR. South Carolina DOES tax other income earned in this state by you or your spouse.
Exemptions	SC1040 automatically takes federal exemption amounts. SC allows an additional personal exemption for each dependent who is under the age of six.
Military Pay	Nonresident military pay is not taxable; follows federal rules. Reserve and National Guard pay may be excluded up to 39 days of annual training—see instructions SC1040 Instructions .

Spouses and Community Property	<p>Not a community property state. Must follow federal filing status election- if filed joint federal return, must file joint SC return, even if one spouse is a nonresident (in that case, use Schedule NR).</p> <p>To prevent military pay from causing other South Carolina income of the servicemember or his spouse (<i>e.g.</i>, civilian job pay) from increasing his or his spouse's tax liability, the nonresident servicemember who meets South Carolina's minimum filing requirement threshold must make an adjustment on his SC 1040 Schedule NR (Nonresident Schedule) to remove his military pay income from the tax computation. To do so, the nonresident servicemember's military pay should not be entered in Column A, "Income as Shown on Federal Return" Line 1, "Wages, salaries, tips, etc." and also should not be entered in Column B, "South Carolina Income" Line 1, "Wages, salaries, tips, etc."</p> <p>Under the Military Spouses Residency Relief Act, a spouse of a service member may be exempt from South Carolina income tax on income from services performed in South Carolina if (1) the service member is present in South Carolina in compliance with military orders; (2) the spouse is in South Carolina solely to be with the service member; and (3) the spouse maintains domicile in another state. Revenue Ruling 10-5.</p>
Income Exclusions	May exclude social security income. Retirement income paid by the United States government for service in the Reserves or National Guard is not taxed for South Carolina purposes.
Income Deductions	<p>SC1040 automatically takes federal deduction amounts; must add-in amounts deducted for state tax and other items if deductions are itemized.</p> <p>The following items may be deducted from your federal taxable income for South Carolina purposes:</p> <ol style="list-style-type: none"> 1. Income from an out-of-state business if included on your federal return 2. Interest income from U.S. obligations 3. A deduction of up to \$10,000 for income derived from qualified pension plans, depending upon the taxpayers age 4. Income received for weekend drills and customary training periods when serving in the military reserves or National Guard (pay for tours of active military duty is not deductible) 5. Disability retirement income received due to permanent and total disability 6. Taxable Social Security benefits included in total income on the federal return 7. 44% of net capital gains with a one year holding period 8. State tax refund, if included in income on your federal return 9. A deduction of up to \$15,000 for resident taxpayers age 65 and over 10. A deduction for each dependent claimed on your federal return who has not reached the age of six on December 31 of the tax year (the deduction is 100% of the federal personal exemptions.
Capital Gains/Losses	Taxed as ordinary income, but with a deduction of 44% of net long term capital gain, determined under federal law.
Retirement Income	<p>Taxpayers under age 65 who are receiving military retired pay may deduct up to \$3,000 of this pay, or any other qualified retirement income, from their income; taxpayers over age 65 may deduct up to \$10,000 of such pay. (A resident aged 65 or older may deduct \$15,000 of income from any source, but the \$15,000 has to be reduced by the amount claimed as a retirement deduction.) Retirement income paid by the United States government for service in the Reserves or National Guard is not taxed for South Carolina purposes. (You may deduct the entire amount of any stipend paid by the State of South Carolina for National Guard service).</p> <p>See instructions: SC1040 Instructions.</p>

Deadline/Extensions	April 15, 2015. However, as an incentive to file electronically, taxpayers using any Electronic Filing option have until May 1, 2014 to pay the balance due without penalty or interest. South Carolina has extended the time for filing and paying South Carolina individual income taxes of affected military personnel and their spouses for the same time periods and for the same areas as provided by the Internal Revenue Service in IRS Publication 3. This extension is automatic and military personnel do not need to file an extension form, Form SC 4868 , "Request for Extension of Time to File South Carolina Individual Income Tax Return," to receive this extension. The federal extensions of time are at least 180 days after the last day the individual is in the combat zone or qualifying area.
Special Military Processing	None
Filing requirements based on Federal Filing Status	A SVCM's SC income tax filing status must be the same status as that used on her federal income tax return, e.g. if MFS-FED then MFS-SC.
The South Carolina Credit for Child and Dependent Care	A part year/nonresident is allowed 7% of their prorated federal expenses. See examples below. Married filing separately cannot claim this credit. The maximum credit allowed for one child is \$210. The maximum credit for two or more children is \$420.
Same Sex Marriage	As a result of recent court decisions same-sex marriages that are recognized for federal income tax purposes are now required to be recognized by South Carolina for income tax purposes. Accordingly, same-sex couples who are legally married under any state law must file their South Carolina income tax returns as a married couple-either "married filing jointly" or "married filing separately" depending on their filing status for federal income tax purposes for the taxable year. See Revenue Ruling 14-8 .

[Return to Table of Contents](#)



SOUTH DAKOTA – NO STATE INCOME TAX

South Dakota Department of Revenue

445 East Capitol Avenue

Pierre, SD 57501

Phone: (605) 773-3311

Website: [South Dakota Department of Revenue Website](http://www.southdakotadepartmentofrevenue.com)

[**Return to Table of Contents**](#)



TENNESSEE – NO STATE EARNED INCOME TAX

Tennessee Department of Revenue:

500 Deaderick Street
Andrew Jackson Building
Nashville, TN 37242

Phone: (615) 253-0600, (615) 532-6439

Website: [TN Department of Revenue](http://www.tn.gov/revenue)

The individual income tax is imposed only on individuals and other entities receiving interest from bonds and notes and dividends from stock. See guide: [Hall Income Tax Guide](#)

Special Military Processing:

None

Due Date:

April 15, 2015.

Filing requirements based on Federal Filing Status:

None

Who Files?

The state of Tennessee requires a person to file a return if your legal domicile is in Tennessee and if your taxable interest and dividend income exceeds \$1,250 single or \$2,500 if married filing jointly.

Single:

SVCM must file if she has interest / dividend income over \$1,250

Married:

SVCM must file if he has interest / dividend income over \$1,250 (MFS) or \$2500 (MFJ)

Tax Rate:

6% of interest/dividend income

Miscellaneous:

Effective January 1, 2012, persons over 65 with total income less than \$26,200 for a single filer or \$37,000 for a joint filer are exempt. Prior to 2012, persons over 65 with total income less than \$16,200 for a single filer or \$27,000 for a joint filer are exempt.

Same-Sex Marriage:

Tennessee State Code § 36-3-113 states that marriage between one man and one woman is the only legally recognized marital contract. Same-sex couples are required to file single if each person had interest and dividend income over \$1,250.

[Return to Table of Contents](#)



TEXAS – NO STATE INCOME TAX

Texas Comptroller of Public Accounts

P.O. Box 13528, Capitol Station Austin, TX 78711-3528

Phone: (800) 252-5555

Email: tax.help@cpa.state.tx.us

Website: <http://www.window.state.tx.us/taxinfo/taxforms/00-forms.html>

[Return to Table of Contents](#)



UTAH

Utah State Tax Commission
210 N. 1950 West
Salt Lake City, Utah 84134

Member of Federal/State E-file program

General Information: (801) 297-2200

Forms: (800) 662-4335x6700

Web site: [Utah State Tax Commission](http://utahstax.com)

E-file help desk: (801) 297-2200

State filing addresses:

Payment enclosed:

Utah State Tax Commission
210 North 1950 West
Salt Lake City, UT 84134-0266

Refund expected or no payment:

Utah State Tax Commission
210 North 1950 West
Salt Lake City, UT 84134-0260

E-File Information	Tax sites must maintain TC 8453 and all supporting documents for a period of 3 years. The TC8453 is not a required document that needs to be sent in. E-file website: Tax Express
Who must file?	<p>You must file a Utah individual income tax return if:</p> <ol style="list-style-type: none"> 1. You are a Utah resident or part-year resident who must file a federal income tax return; 2. You are a nonresident with income from Utah sources who must file a federal return; and 3. You want a refund of overpaid income tax. <p>If you must file a Utah return, first complete a federal return, even if you're not otherwise required to file with the IRS. You need information from the completed federal return to complete the Utah return.</p> <p>Income that a nonresident receives from Utah sources is taxable in Utah. A nonresident with any Utah sources of income must file a Utah return if they are required to file a federal return.</p> <p>A part-year resident is a person who is a Utah resident for part of the year and a nonresident for part of the year. All income received during the period of Utah residency is taxable to Utah, regardless of where that income is earned, unless specifically exempted by Utah law. Income from Utah sources is taxable to Utah regardless of whether it was earned during the period of residency or nonresidency.</p> <p>Utah residents in the military are automatically allowed an extension of up to six months to file your Utah return. Utah does not have an extension form. However, there is NO extension of time to pay your taxes – only an extension of time to file your Utah tax return. All extension returns must be filed by Oct. 15, 2015.</p> <p>A Utah resident in the military and stationed outside the United States will be granted a waiver of penalty for late filing if the return is filed on or before the 15th day of the fourth month after the taxpayer's return to the United States or discharge date, whichever is earlier. Interest is still due on any unpaid amounts from the original due date until the tax is paid.</p>
What forms to file?	All taxpayers may use Form TC-40 . Part year and nonresidents use TC-40 and TC-40B .

Requirements for Residency	<p>Follows general residency rules, with the addition that an individual who spends 183 days or more in Utah and maintains a permanent place of abode within the state is considered a Utah resident for tax purposes (does not apply to military members or their spouses, unless they are Utah residents.) All income received during period of Utah residency is taxable in Utah, regardless of the source of that income.</p> <p>Married couples – see page 4 of instructions under “Military Personnel.” TC40 Instructions</p>
Exemptions	<p>Personal exemptions are \$2,963 per person. You may be exempt from Utah individual income tax if your federal adjusted gross income is less than the sum of your federal standard deduction and personal exemption amount for the taxable year.</p>
Military Pay	<p>Utah treats military pay and allowances of a resident military taxpayer the same as the IRS. If income is included in federal adjusted gross income, it is automatically included in Utah income. Conversely, if income is excluded from federal taxation, it is also excluded for Utah purposes. An example of this excluded income is the death gratuity paid to a survivor of a member of the Armed Forces which is not taxable on the federal return, and, therefore, nontaxable on the Utah return also. The active duty military wages of a Utah nonresident service member may be deducted from his or her federal income on the Utah return. If the service member is married to a nonresident spouse with whom they are filing a joint Utah return, all income of the nonresident spouse is also deducted from their federal income on the Utah return. Taxpayers generally must file their Utah return using the same filing status as used on their federal return. However, for military families, if one spouse is a full-year Utah resident and the other is a nonresident, they may file their Utah return as married filing separately even though they filed their federal return as married filing jointly. For tax years beginning on or after Jan. 1, 2010, Utah allows a nonrefundable tax credit for the tax liability attributable to the income of a service member who is killed in or as a result of serving in a combat zone. Please see Pub 57.</p>
Spouses and Community Property	<p>Not a community property state. Where one spouse is a resident and the other a nonresident, may file separate Utah returns, even if joint federal return was filed (see "special instructions" for more information).</p> <p>Taxpayers generally must file their Utah return using the same filing status as used on their federal return. However, for military families, if one spouse is a full-year Utah resident and the other is a nonresident, they may file their Utah return as married filing separately even though they filed their federal return as married filing jointly.</p> <p>Nonresident Military Spouse Earned Income. All Utah income of a nonresident spouse of a nonresident active duty military service member may be exempt from Utah tax if the following conditions are met: (1) the nonresident spouse had the same domicile as the nonresident service member prior to moving to Utah, (2) the nonresident active duty service member is in Utah under military orders, and (3) the nonresident spouse is in Utah to be with their military spouse. TC40 Instructions.</p>
Income Exclusions	<p>If income is excluded from federal taxation, it is also excluded for Utah purposes. An example of this excluded income is the death gratuity paid to a survivor of a member of the Armed Forces which is not taxable on the federal return, and, therefore, nontaxable on the Utah return also.</p>
Income Deductions	<p>May itemize or take standard deduction, but must follow federal election. Standard deduction amounts are the same as federal amounts. TC40 Instructions</p>
Capital Gains/Losses	<p>See pages 18 TC 40 Instructions for capital gains transaction credit.</p>
Retirement Income	<p>Retirement tax credit – see instructions on page 18: TC40 Instructions</p>

Deadline/Extensions	<p>April 15, 2015. Utah automatically provides an extension of six months (to October 15, 2015) to file your Utah return. There is no form needed to obtain this extension. The Utah extension is an extension to file your tax return, not an extension to pay your taxes. To avoid late payment taxes you must meet the prepayment requirements on or before April 15, 2015. See: Extensions and Prepayments.</p> <p>Utah statute does not provide for any extra extension periods such as for taxpayers overseas, in disaster areas, or in military service. To avoid penalties you must meet the prepayment requirements below on or before April 15, 2015. If you filed your return during a federal extension period that did not have a matching Utah extension period, you may qualify for relief of Utah penalties.</p>
Special Military Processing	<p>Taxpayers who are serving in a combat zone are eligible to have collection or audit actions suspended until 180 days after the taxpayer has left the zone. Taxpayers qualifying for such combat zone relief may notify the Tax Commission directly of their status through a special e-mail address: combatzone@utah.gov. They should provide name, stateside address, date of birth and date of deployment to the combat zone. This notification may be made by the taxpayer, spouse, or authorized agent or representative.</p> <p>For tax years beginning on or after Jan. 1, 2010, a military service member who dies as a result of military service in a combat zone may claim a nonrefundable tax credit equal to their tax liability in the year of death.</p>
Filing requirements based on Federal Filing Status	<p>A SVCM's UT income tax filing status must be the same status as that used on her federal income tax return, e.g. if MFS-FED then MFS-UT.</p>
Miscellaneous	<p>For tax years beginning on or after Jan. 1, 2010, Utah allows a nonrefundable tax credit for the tax liability attributable to the income of a service member who is killed in or as a result of serving in a combat zone.</p> <p>Use tax is a tax on goods and taxable services purchased for use, storage or other consumption in Utah during the taxable year and applies only if sales tax was not paid at the time of purchase. If you purchased an item from an out-of-state seller, including Internet, catalog, radio and TV purchases, and the seller did not collect sales tax on that purchase, you must pay the use tax directly to the Tax Commission. Sales and use tax rates vary throughout Utah. Use the Use Tax Rate Chart on page 10 of TC 40 Instructions.</p>
Same Sex Marriage	<p>On Oct. 6, 2014 the United States Supreme Court let stand a Utah federal appeals court ruling that allows same-sex marriage. Therefore, same-sex marriages are valid in Utah and legally married same-sex couples must file their Utah returns using the same filing status as on their federal returns. See page 2 of TC 40 Instructions.</p>

[Return to Table of Contents](#)



VERMONT

Vermont Department of Taxes
Taxpayer Services Division
133 State St.
Montpelier, VT 05633-1401

☞ **Member of Federal/State E-file program**

General Information: (802) 828-2865

Website: [Department of Taxes Webpage](#)

Forms: (802) 828-2515; [Forms Webpage](#)

Refund Status: (866) 828-2865, [Refund Status Webpage](#)

Electronic Filing: (802) 828-5563

Taxpayer Advocate: (802) 828-6848

State filing addresses:

Payment enclosed:

Vermont Department of Taxes
PO Box 1779
Montpelier, Vermont 05601-1779

Refund expected or no payment:

Vermont Department of Taxes
PO Box 1881
Montpelier, Vermont 05601-1881

E-File Information	E-file available and free software available for Federal and VT Tax filings. For all returns except renter rebate claims (Renter Rebate) and where Federal information is not the same for VT return. No retention requirement to store Form VT-8453. However, there is an Armed Forces Tax Council (all military branches) and OJAG, Code 16 (Navy) requirement to retain this form and necessary documents until December 31 st of the year the return was filed. E-File page .
Who must file?	A 2014 Vermont Income Tax Return must be filed by a Full-Year or a Part-Year Vermont resident or a Nonresident if you are required to file a 2014 Federal Income Tax Return, and you earned or received \$100 or more in Vermont income as a Full or Part-Year resident or received gross income of \$1,000 or more as a nonresident.
What forms to file?	All taxpayers may use IN-111 . Part year or nonresidents also use IN-113 to apportion Vermont income. 2014 Income Tax Form and Instructions
Requirements for Residency	<p>Follows general residency rules, with the addition that an individual who is present in Vermont and maintains a permanent place of abode in Vermont is a resident for tax purposes (does not apply to military).</p> <p>A resident, for purposes of income tax, is an individual who in that portion of the taxable year (1) is domiciled in VT; or (2) maintains a permanent place of abode and is present in VT for more than a combined total of 183 days of the taxable year. Nonresident means, for purposes of income tax, an individual who is neither domiciled in VT nor has maintained a permanent place of abode in VT where the individual was present for more than 183 days of the taxable year. Domicile is the place where you have your permanent home. Establishing a domicile depends on factors such as the location of residences owned or rented, the amount of time spent at the residences, the location of items considered of sentimental or financial value, how and where one's living is earned, an investment in a business or profession in this state, place of voter registration, state issuing driver's license and automobile registration, and the residence of the taxpayer's immediate family. No one factor is conclusive. You can have only one domicile. Your domicile does not change unless you move to a new location with the intent to make it your permanent home. If you move to a new location but only intend to stay a limited time, your domicile does not change. For more information, see Department Regulation 1.5811.</p>

Exemptions	Form IN-111 automatically uses exemption amounts from Federal return.
Military Pay	For full year residents: Wages earned for full-time active duty military service performed outside Vermont may be excluded from taxable income. Must supply copy of orders showing service outside Vermont. For others, military pay is taxed as ordinary income. Follows federal rules. \$2,000 of National Guard or Reserve pay exempted in AGI less than \$50,000—see instructions. VT uses Federal taxable income as base. If military pay not included in Federal taxable income, will not be tax in VT.
Spouses and Community Property	<p>Not a community property state. Where one spouse is a Vermont resident and the other a nonresident with no Vermont income, the spouses may file separately, even if they filed joint federal return. Must also complete a VT only Federal return as if filed MFS and attached to VT return. Exemptions and deductions must be reasonable allocated (i.e. the VT only MFS return cannot take all exemptions, etc.)</p> <p>Under the Federal Military Spouses Residency Relief Act, a spouse of a service member may be exempt from Vermont income tax on income from services performed there if (1) the service member is present in Vermont in compliance with military orders; (2) the spouse is there solely to be with the service member; and (3) the spouse maintains domicile in another state.</p>
Income Exclusions	See Form IN-113 , for Vermont adjustments to income.
Income Deductions	Form IN-111 automatically uses amounts deducted on Federal return.
Capital Gains/Losses	See Schedule IN-153 and instructions to calculate the capital gains exclusion for 2014. Read Department Regulation §1.5811(21)(B)(ii) and Technical Bulletin 60 at Vermont Tax page to help determine your capital gain exclusion. Complete and submit Schedule IN-153.
Retirement Income	Taxed as ordinary income; follows federal rules.
Deadline/Extensions	<p>Due April 15, 2015. Vermont Form IN-151 or a copy of IRS Form 4868 must be received by the Vermont Dept. of Taxes by April 15th or a \$50.00 late filing fee will be issued even when no tax is due on the return.</p> <p>An extension only allows more time to file the return. It does not extend the time to pay tax. Interest and penalty will accrue on tax due from the original due date of the return to the time of payment</p>
Special Military Processing	<p>VT exempts military pay that was received outside of VT while on active duty. Enter the amount of exempt military pay on Form IN-113.</p> <p>Military personnel do not need to file a request for extension of time form to file an income tax return to receive the combat zone extension. The extension for an income tax return also applies to the military personnel's spouse. Put in large, legible writing at the top of the form "ACTIVE DUTY COMBAT ZONE" and the date of deployment and the date combat zone service ended or hospital discharge occurred.</p> <p>Combat Zone Duty</p> <ul style="list-style-type: none"> • VT adopted the provisions of Section 7508 of the Federal Internal Revenue Code that extends the time to file an income tax return without penalty to <ol style="list-style-type: none"> 1. 180 days after the last day of qualifying combat zone service; or 2. 180 days after the last day of any continuous qualified hospitalization for injury received from service in the combat zone.
Miscellaneous	<p>Vermont 6% Use Tax: The Use Tax is similar to the Sales Tax. Use taxes must be paid on taxable purchases when the vendor does not collect the sales tax. This typically occurs when an item is purchased in a state that does not charge sales tax or when items are purchased over the internet. See: Use Tax Fact Sheet</p> <p>Required Vermont School District Code: For school district codes, go to School District Codes.</p> <p>Vermont Residents: Use the 3-digit school district code for your residence on December 31, 2014.</p>

	Nonresidents: Enter 999 as your school district code. Military Personnel Information Booklet: Military Personnel Information Booklet
Same Sex Marriage	VT recognizes same-sex marriage and therefore allows filing jointly. Here is special guidance for partners in civil unions filing in Vermont since they are not recognized the same way by the Federal government: Civil Unions

[Return to Table of Contents](#)



VIRGINIA

Virginia Department of Taxation
P.O. Box 1115
Richmond, VA 23218-1115

General Information: (804) 367-8031
Web site: [Virginia Department of Taxation](http://www.tax.virginia.gov)
Forms: [Virginia Tax Forms](http://www.tax.virginia.gov/forms)
Online Services: (804) 367-8031
Refund status: [Where Is My Refund Webpage](http://www.tax.virginia.gov/refund)
Handbook: [Handbook for Tax Preparers](http://www.tax.virginia.gov/handbook)

State filing addresses:

Payment enclosed:
Virginia Department of Taxation
P.O. Box 760
Richmond, VA 23218-0760

Refund expected or no payment:
Virginia Department of Taxation
P.O. Box 1498
Richmond, VA 23218-1498

E-File Information	<p>Tax sites must retain VA 8453 and all supporting documents for three years. Mail rejected returns to regular mailing address (different for each county in VA- see instructions).</p> <p>NOTE: Virginia residents may file their Virginia (and federal) return using Virginia's individual efile program, a web based tax return and payment program. VA free-file is free, fast, and secure. For more information, go to: VA Department of Taxation and click the individual link and then click on the "Online Services" link (Online Services). There is also a link titled "Where's my Refund?" Regardless of how a return is filed, you can check the status of the refund online by clicking that link.</p>
Who must file?	<p>Same rules for residents, part-year residents, and non-residents- must file if Single, with Virginia AGI over \$11,950; if Married, filing a joint or combined return, with total Virginia AGI for both spouses over \$23,900; if Married, filing a separate return, with VAGI over \$11,950.</p>
Requirements for Residency	<ul style="list-style-type: none"> • There are two types of Virginia residents: "domiciliary" and "actual". • A domiciliary resident of another state may also be an "actual" resident of Virginia. • A Virginia residency may be either full year or part-year. • A non-resident of Virginia may be required to file a Virginia return. <p>A domiciliary (legal) resident of Virginia makes his or her permanent home in Virginia. Most domiciliary residents actually live in Virginia; however, actual presence in the state is not required. If legal domicile has been established in Virginia, the person is a domiciliary resident until that person moves to a new location with the bona fide intention of making a fixed and permanent home there. Members of the armed forces who have Virginia as their home of record are domiciliary residents, even if stationed outside of Virginia.</p> <p>An actual resident is a person who maintains an abode in Virginia for more than a total of 183 days of the taxable year. It is possible to be an actual resident of Virginia and a domiciliary resident of another state or country.</p> <p>A member of the armed forces who is not a domiciliary resident of Virginia is not subject to taxation as an "actual" resident of Virginia even if the person maintained an abode in Virginia for more than 183 days. However, if the armed forces member has income from Virginia sources other than active duty pay, then that person may be required to file a Form</p>

	763, Nonresident return. The spouse or dependent of a member of the armed forces must determine his or her own residency status and filing obligations even if filing a joint federal return. See pages 5 and 6 of Form 760 Instructions .
What forms to file?	<p>All forms can be found at: VA Forms Webpage. For residents, file Form 760. For Part-Year residents, file Form 760PY. For nonresidents, file Form 763.</p> <p>See page 6 of instructions for exceptions for nonresidents of KY, D.C., MD, PA, WV: Form 760 Instructions.</p>
Exemptions	<p>\$930 per person for taxable year 2014, an additional \$800 each per person for blindness and taxpayers age 65 or older.</p> <p>If you or your spouse were born on or before January 1, 1950, you may qualify to claim an age deduction of up to \$12,000 each for 2014. The age deduction you may claim depends upon your birth date, filing status and income. See page 9 of Form 760 Instructions.</p>
Military Pay	<p>Military personnel stationed inside or outside Virginia may be eligible to subtract up to \$15,000 of military basic pay received during the taxable year, provided they are on extended active duty for more than 90 days. For every \$1.00 of income over \$15,000, the maximum subtraction is reduced by \$1.00. National Guard income for ranks O3 and below may be excluded up to \$3,000. Military personnel on active duty service in a combat zone or a qualified hazardous duty area may subtract their combat or hazardous duty pay, to the extent that the pay was included in federal adjusted gross income and not otherwise subtracted, deducted or exempted. Any military pay allowances earned while serving by order of the President of the United States with the consent of Congress in a combat zone or qualified hazardous duty area treated as a combat zone for federal tax purposes pursuant to Section 112 of the Internal Revenue Code qualify for the subtraction. Note: Combat pay reported as "Code Q" wages on Form W-2 is excluded from federal adjusted gross income and may not be subtracted on the Virginia return. Military Tax Tips.</p>
Spouses and Community Property	<p>Not a community property state. When one spouse is a resident and the other a nonresident, they may not file a joint return. Spouses filing jointly may use Spouse Tax Adjustment, which adjusts tax-rate disadvantage from joint filing.</p> <p>Under the Servicemember Civil Relief Act, as amended by the Military Spouses Residency Relief Act, a spouse of a military servicemember may be exempt from Virginia income tax on wages if (i) the servicemember is present in Virginia in compliance with military orders; (ii) the spouse is present in Virginia solely to be with the servicemember; and (iii) they both must maintain the same non-Virginia domicile state. For details, see Tax Bulletin 10-1, Tax Bulletin 09-10 and the revised Form VA-4.</p> <p>A spouse who qualifies for relief is exempt from Virginia income tax on income for services performed by the spouse, such as wages received as an employee. Other income from Virginia sources, such as rental income from property located in Virginia, generally will be taxable. A spouse's income from self-employment may or may not qualify for the exemption, depending on the type of business in which the spouse is engaged.</p> <p>Income you earn from self-employment is exempt from Virginia income tax if the primary source of income from your business is derived from your performance of a service, and you meet the conditions for exemption discussed under Who Qualifies for Relief. If your business employs others and/or utilizes significant capital (equipment, vehicles, etc.), then the income you derive from the business will not be exempt from Virginia income tax. For additional information, see Tax Bulletin 10-1.</p> <p>For more information, see the FAQ of MSRRA at: Military Spouse Residency FAQ</p>

Income Exclusions	Age Deduction: For taxable year 2014, taxpayers born on or before January 1, 1939, may deduct \$12,000 from their income provided they have not claimed a disability subtraction or Credit for Low Income Individuals or Virginia Earned Income Credit. Taxpayers born on or between January 2, 1939, and January 1, 1950, may claim an income-based age deduction. The income-based age deduction is based on the taxpayer's adjusted federal adjusted gross income (AFAGI). For married taxpayers, regardless of residency status, the income-based age deduction must always be computed using both spouses' AFAGI. Depending upon the taxpayer(s) AFAGI, the income-based age deduction could range between \$0 and \$12,000. For more information see pages 9 and 10 of instructions at: Form 760 Instructions .
Income Deductions	For taxable year 2014 Standard Deduction: Single- \$3000; Married Filing Jointly or combined-\$6000; Married Filing Separately- \$3000. If taxpayer itemized on federal return MUST itemize on VA return. Itemized deductions follow Federal Schedule A, with a subtraction for state and local income tax paid.
Capital Gains/Losses	Taxed as ordinary income. Follows federal rules.
Retirement Income	Follows federal rules.
Deadline/Extensions	<p>May 1, 2015. If the due date falls on a Saturday, Sunday or legal holiday, you may file your tax return on the next business day.</p> <p>If you are living or traveling outside the United States and Puerto Rico (including serving in the military) on May 1, 2015, the due date of your return is July 1, 2015. If July 1 falls on a Saturday, Sunday or legal holiday, you may file your return on the next business day. Fill in the overseas oval near the bottom of page 1 of Virginia Form 760. Virginia law provides an automatic 6-month filing extension for income tax returns. No application for extension is required. The extension is for filing the return, not for payment of the tax; therefore, you must pay at least 90% of your tax by the due date, May 1 for calendar year filers, to avoid penalty. To make a payment of tentative tax, use Form 760IP.</p> <p>Members of the Military - Members of the Armed Forces serving in a combat zone receive either the same individual income tax filing and payment extensions as those granted to them by the IRS, plus an additional fifteen days, or a one-year extension, whichever date is later. All extensions also apply to spouses of military personnel. Service families may wish, however, to file their individual income tax returns before the extended deadlines to receive refunds. Service members who claim this extension should write "Combat Zone" on the top of tax returns, as well as any notice issued by the Virginia Department of Taxation to combat zone personnel regarding tax collection or examination, and on the outside of the return envelopes used to mail the return.</p> <p>In addition, every member of the armed services deployed outside of the United States is allowed an extension of his or her due date. The extension will expire 90 days following the completion of deployment. Service members who claim this extension should write "Overseas Noncombat" on the top of their tax returns. See page 4 of Form 760 Instructions.</p>
Notes	<p>Survivors of military personnel killed in the line of duty may claim a subtraction for military death gratuity payments made after September 11, 2001, to the extent that the payments were included in federal adjusted gross income.</p> <p>Congressional Medal of Honor Recipients Subtraction - Amount of military retirement income you received as an individual awarded the Congressional Medal of Honor may be claimed as a subtraction when computing Virginia taxable income if claimed on federal return.</p>
New for Tax Credits for 2014	Information on new tax credits may be found at : What's New For Tax Credits
Miscellaneous	Locality Code: Use the list on Page 45 of Form 760 Instructions to look up the 3-digit code for the locality in which you lived on January 1, 2015. Enter the corresponding number in the boxes provided on Form 760. Local school funding is allocated based in part on this information.

	Refunds can be either deposited directly into your bank account or issued in the form of a Virginia Tax Refund Debit Card.
Same-Sex Marriage	Same-sex couples that are married under the law of any state are now recognized as married couples for Virginia income tax purposes. Virginia income tax guidance for same-sex married couples is available on the Department's website at www.tax.virginia.gov . See Virginia Tax Bulletin 14-7 .

[Return to Table of Contents](#)



WASHINGTON – NO STATE INCOME TAX

Washington State Department of Revenue
Taxpayer Account Administration
P.O. Box 47476
Olympia, WA 98504-7476
(800) 647-7706

[Department of Revenue](#)

Miscellaneous: Washington State residents may deduct state and local general sales tax on their federal income tax returns for 2014. The deduction is available to those that itemize their deductions, not to those who take the standard deduction

[Return to Table of Contents](#)



WEST VIRGINIA

West Virginia State Tax Department
Taxpayer Services Division
P.O. Box 3784
Charleston, WV 25337-3784

↳ **Member of Federal/State E-file program**

General Information:

(800) 982-8297

Forms:

(304) 344-2068; [Tax Forms](#)

Web site:

[WVA State Tax Department](#); [Tax Division Telephone Numbers](#)

Refund status:

(304) 344-2068; [Refund Status](#)

Electronic Filing:

(304) 558-3333; [Electronic Filing](#)

State filing addresses:

Payment enclosed:

West Virginia State Tax Department
P.O. Box 3694
Charleston, WV 25336-3694

Refund expected or no payment:

West Virginia State Tax Department
P.O. Box 1071
Charleston, WV 25324-1071

E-File Information	Tax sites are required to keep WV 8453 and all supporting documents on file for three years. Phone for instructions on disposition of rejected returns; or contact WV Electronic Filing Unit (304) 558-8655.
Who must file?	Residents and part-year residents must file a WV return if they were required to file a federal return, OR if their adjusted gross income is greater than their allowable deductions for personal exemptions (\$2,000 per exemption, or \$500 if no exemptions). Nonresidents must file if they had WV-source income. Or you are due a refund. See Form IT-140 and Instructions .
What forms to file?	Full year residents, part-year residents and nonresidents will file Form WV IT-140. See Form IT-140 and Instructions .
Requirements for Residency	Follows general residency rules, with the addition that if an individual is a resident of another state and maintains a physical presence in West Virginia for more than 183 days, they will be considered a resident for tax purposes (does not apply to military members). Also, individuals who have spent more than 30 days in WV and who have the intent to become WV residents are considered Full Year or part-year residents. A full year nonresident is an individual who is: a resident of another state who does not maintain a physical presence within West Virginia and does not spend more than 183 days of the taxable year within West Virginia; or a resident of West Virginia who spends less than 30 days of the taxable year in West Virginia, and maintains a permanent place of residence outside West Virginia.
Exemptions	The West Virginia personal exemption allowance is \$2,000 per allowable exemption or \$500 for zero exemptions. The number of West Virginia personal exemptions that you are allowed to claim are the same number as your federal exemptions. If you claim zero exemptions on your federal return because you are claimed as a dependent on another person's return, you must claim zero on your West Virginia return.
Military Pay	For residents who are stationed outside of WV, and who are not present in WV for more than 30 days during the tax year, military pay is not taxed. For all other residents, military pay is taxable to the extent it is taxable on the federal return. Military income received for National Guard or Armed Forces Reserves called to duty pursuant to an Executive Order is not taxable on the West Virginia return. This income is shown on Schedule M , line 48, as a decreasing modification to the federal

	<p>adjusted gross income. A copy of the military orders must be included with the return.</p> <p>Military Retirement - There is an additional modification for the first \$20,000 of military retirement income to the extent it is included in federal adjusted gross income.</p> <p>Combat pay received during 2014 is not taxable on the federal income tax return. Therefore, it is not taxable on the state return.</p>
Spouses and Community Property	<p>Not a community property state. Spouses who filed joint federal returns may choose to file a joint or separate WV return; those who filed separate federal return MUST file separate WV return. There is a separate tax rate schedule for married persons filing separately - please see instructions.</p> <p>Under the Federal Military Spouses Residency Relief Act, a spouse of a servicemember may be exempt from WV income tax on income from services performed there if (1) the servicemember is present in WV in compliance with military orders; (2) the spouse is there solely to be with the servicemember; and (3) the spouse maintains domicile in another state.</p> <p>Eligible spouses wishing to claim this exemption from income tax may file a revised Form IT-104 with the spouse's employer and must also attach a copy of their "spouse military identification card" when providing this form to their employer. Any refunds for taxable year 2014 may be claimed on a properly filed IT-140 indicating "Non Resident Military Spouse" above the title on the first page. Military spouses should indicate the amount of their wages included in their federal adjusted gross income as a decreasing modification on line 48 of the West Virginia Schedule M. A copy of their State of Legal Residence Certificate, form DD2058, must be enclosed with their return when it is filed.</p> <p>Nonresident military service members and their spouses may be liable for West Virginia income tax on other types of West Virginia income such as business income, interest income, unemployment compensation, etc. These types of income are reported on the Schedule A (see pages 41 & 42) at Schedule A.</p>
Income Exclusions	Low Income Earned Income Exclusion for federal AGI of less than \$10,000 (\$5,000 for married filing separately) - see instructions. Senior citizens may exclude up to \$8,000—see Schedule M .
Income Deductions	WV has no standard or itemized deductions comparable to federal standard and itemized deductions.
Capital Gains/Losses	Taxes as ordinary income; follows federal rules.
Deadline/Extensions	Due Wednesday, April 15, 2015.
Notes	May pay via a check or money order, an electronic funds transfer, or a credit card.
Special Military Processing	Resident service members of WV are not required to file a return if they were not present in WV for more than 30 days during the taxable year, otherwise they must file a resident return. If the SVCMM was not present in WV for more than 30 days, but had income from a WV source, she must file as a NR and exclude her military income. WV does not tax military income earned outside of WV.
Same Sex Marriage	Beginning with Tax Year 2014, West Virginia Personal Income Tax returns reflecting a married status that are filed by lawfully married individuals will be processed without regard to the gender or sexual orientation of the married partner. See Administrative Notice 2014-20 .

[Return to Table of Contents](#)



WISCONSIN

Wisconsin Department of
Revenue Individual Income Tax
Assistance
P.O. Box 59
Madison, WI 53785

➔ **Member of Federal/State E-file program**

General Information: (608) 266-2772; (608) 266-2468
Website: [WI Department of Revenue](http://www.wisconsin.gov/revenue)
Forms: (608) 266-1961 [Forms](#)
Refunds: (866) 947-7363

State filing addresses:

Payment enclosed:
Wisconsin Department of Revenue
P.O. Box 268
Madison, WI 53790-0001

Refund expected or no payment:
Wisconsin Department of Revenue
P.O. Box 59
Madison, WI 53785-0001

E-File Information	Electronic Filing: (608) 266-2772 Email contact for e-filing: efiling@revenue.wi.gov ; Fax to E-Filing Unit: (608) 264-7776 E-File Main: E-File Webpage E-Filed Video Assistance: E-File Videos Webpage E-File Tips: E-File Tips Webpage			
Who must file?	Filing Status	Age as of the End of the Year	Full-Year Residents	Part-Year & Nonresidents
	Single	Under age 65	\$10,780 or more	\$2,000 or more
		Age 65 or older	\$11,030 or more	\$2,000 or more
	Married filing a joint return	Both spouses under 65	\$19,550 or more	\$2,000 or more
		One spouse 65 or older	\$19,800 or more	\$2,000 or more
		Both spouses 65 or older	\$20,050 or more	\$2,000 or more
	Married filing separately	Under age 65	\$9,320 or more (individually to each spouse)	\$2,000 or more
		Age 65 and older	\$9,570 (individually to each spouse)	
	Head of Household	Under age 65	\$13,720 or more	\$2,000 or more
		Age 65 or older	\$13,970 or more	\$2,000 or more
	Amounts are for gross income (or total gross income of husband and wife). Gross income means all income (before deducting expenses) reportable to Wisconsin. The income may be received in the form of money, property, or services. It does not include items that are exempt from Wisconsin tax. For example, it does not include social security benefits or U.S. government interest. There are additional filing requirements if you or your spouse can be claimed as a dependent on someone else's tax return. Also, if you owe a Wisconsin penalty on an IRA, retirement plan, Coverdell education savings account, medical savings account, or health savings account, you are required to file a tax return. For more information, see Filing Requirements - FAQ			

What forms to file?	Residents: Form 1, 1A, or WI-Z. Part-year and nonresidents: Form 1NPR.
Requirements for Residency & Treatment of Nonresidents	All residents must file a tax return. A Wisconsin resident's world-wide income is reportable to Wisconsin. Anyone domiciled in another state or country at <i>any</i> time during the year must file Form 1NPR. Also, if Married Filing Jointly, and one spouse is domiciled in another state at any time during the year (e.g. a military member who is a resident of another state), couple must file 1NPR. Spouse is considered a resident if the following are met: 1- there is an intent to abandon an old domicile; 2- there is an intent to acquire WI as a new domicile; and 3- spouse is physically present in WI. WI has a Legal Residence (Domicile) Questionnaire that can be used to determine residency at page 49 of the 2014 1NPR Instructions. See Form 1NPR Instructions
Exemptions	\$700 per person if under 65; \$950 if over 65.
Military Pay	<p>Military pay that is exempt for federal tax purposes is also exempt for Wisconsin. For example, military pay which qualifies for the federal combat pay exclusion, is also exempt for Wisconsin tax purposes. In addition, if you were a member of the Reserves or National Guard and served on active duty, you may subtract any military pay that is included on your W-2 and was:</p> <ul style="list-style-type: none"> ▪ Received from the federal government, ▪ Received after being called into active federal service or into special state service authorized by the federal Department of Defense, and ▪ Paid to you for a period of time during which you were on active duty. <p>CAUTION: The subtraction only applies to members of the Reserves or National Guard who are called into active federal service under 10 USC 12302(a) or 10 USC 12304 or into special state service under 32 USC 502(f). However, it does not apply to pay that members of the Reserves and National Guard receive for their weekend or two-week annual training. It also does not apply to a person who is serving on active duty or full-time duty in the active guard reserve (AGR) program.</p> <p>For more information, see the "Frequently Asked Questions" regarding military income tax at: Military Members - FAQ</p>
Spouses and Community Property	WI is a marital property state. Under the Federal Military Spouses Residency Relief Act, a spouse of a servicemember may be exempt from WI income tax on income from services performed there if (1) the servicemember is present in WI in compliance with military orders; (2) the spouse is there solely to be with the servicemember; and (3) the spouse maintains domicile in another state. See: Non Resident Mil Spouse Exemption - FAQ http://www.revenue.wi.gov/faqs/ise/nrmilspwhex.html
Armed Forces Member Credit	A member of the U.S. armed forces on active duty who receives military pay from the federal government while stationed outside the United States may qualify for the armed forces member credit. The tax credit equals the amount of military pay for services performed while stationed outside the United States, up to a maximum credit of \$300. For a married couple filing a joint return, if both spouses qualify for the credit, each may claim up to \$300. Part-year residents and nonresidents of Wisconsin are not eligible for the credit. An active duty member of the U.S. armed forces is defined in 26 U.S.C. section 7701(a)(15). "Military income" means an amount of basic, special, or incentive pay (continued on next page)

	<p>income received by a claimant from the federal government as those terms are used in 37 U.S.C. chapters 3 and 5. Members of the National Guard ordered to active duty in the U.S. armed forces are eligible for this credit provided they were stationed outside the United States and received their military pay from the federal government.</p> <p>Note: You cannot claim the armed forces member credit if you were a member of the Reserves or National Guard and claimed an exclusion from income for your active duty military pay. The exclusion applies to certain members of the Reserves or National Guard who were called into active federal service under 10 USC 12302(a) or 10 USC 12304 or into special state service under 32 USC 502(f). See: Military Member - FAQ</p>
Income Exclusions	WI does not tax social security benefits. See Form INPR Instructions .
Income Deductions	Standard Deduction varies with income. Does not follow all federal rules; see 2014 Standard Deduction Table on page 39 of INPR instructions. Form INPR Instructions . If federal itemized deductions exceed WI standard deduction, may be eligible for an "Itemized Deduction Credit." WI does not allow deductions of Reserve/Guard travel over 100 miles to drills.
Capital Gains/Losses	May qualify for WI 60% capital gain exclusion see instructions and complete schedule WD (Schedule WD). Form INPR Instructions
Retirement Income	All military retirement pay is non-taxable. Some retirement pay from federal or local government is non-taxable under certain circumstances—see instructions.
Deadline/Extensions	Due Wednesday, April 15, 2015.
Filing requirements based on Federal Filing Status	SVCMs may choose to file MFS-WI or MFJ-WI regardless of his filing status on the federal return.
Miscellaneous	<p>Combat zone related death If you are filing a return for an individual who was on active duty in the U.S. armed forces and who died in 2014 while on active duty and the death occurred while he or she was serving in a combat zone or as a result of wounds, disease, or injury incurred while serving in the combat zone, you may subtract all income received by the individual during the year of death. Attach the certification made by the Department of Defense, DD Form 1300, <i>Report of Casualty</i>, to the return. (Note For persons who died in 2014 as a result of service in a combat zone, the income subtraction also applies for 2013 if the service member did not previously file a 2013 income tax return.)</p> <p>School district number <i>Nonresidents</i> – don't fill in this line. <i>Part-year and full-year residents</i> – See the list of school districts at Page 41 of Income Tax Instructions)–2014 1 NPR Instructions Fill in the number of the school district in which you lived on December 31, 2014, or before leaving Wisconsin.</p> <p>Veteran and Surviving Spouse Credit: The veterans and surviving spouses property tax credit is a credit equal to the amount of property taxes paid during the year on an eligible veteran's or surviving spouse's principal dwelling. The credit is claimed on the Wisconsin income tax return. Before claiming the credit, the veteran or surviving spouse must obtain verification of his or her eligibility for the credit from the Wisconsin Department of Veterans Affairs (WDVA). A copy of this verification must be attached to the Wisconsin income tax return for the first year that the credit is claimed. See: Vet and Surviving Spouse Credit</p>
Same Sex Marriage	<p>2014 individual income tax returns</p> <p>A lawfully married same-sex couple must file their Wisconsin individual income tax returns as married filing jointly, married filing separately or, if qualified, as head of household. Please see: Same Sex Marriage Webpage</p>

[Return to Table of Contents](#)



WYOMING – NO STATE INCOME TAX

Wyoming Department of Revenue

122 West 25th Street, 2nd Floor West

Cheyenne, WY 82002-0110

(307) 777-5200

Email: dor@wyo.gov

Website: [Department of Revenue](http://www.wyomingdor.gov)

[Return to Table of Contents](#)